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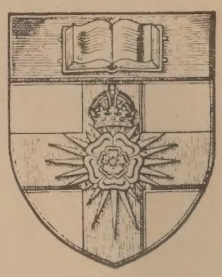

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REPORTS

FROM

COMMISSIONERS, INSPECTORS,

AND OTHERS:

FORTY-SEVEN VOLUMES.

— (13.) —

CALEDONIAN CANAL;
CHARITY; CHARITABLE DONATIONS, &c. (IRELAND);
CHURCH ESTATES; CIVIL SERVICE;
CUSTOMS; ECCLESIASTICAL; INLAND REVENUE;
MINT; POST OFFICE; RAILWAY AND CANAL;
ROYAL OBSERVATORY (EDINBURGH).

SESSION 1.—5 *February* 1895——6 *July* 1895.
SESSION 2.— 12 *August* 1895——5 *September* 1895.

VOL. XXVI.

1895.

REPORTS

FROM

COMMISSIONERS, INSPECTORS,

AND OTHERS:

1895.

FORTY-SEVEN VOLUMES:—CONTENTS OF THE

THIRTEENTH VOLUME.

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NINETIETH

REPORT

OF THE

COMMISSIONERS

OF THE

CALEDONIAN CANAL.

(PRESENTED PURSUANT TO ACT OF PARLIAMENT.)

Ordered, by The House of Commons, *to be Printed,*
16 *August* 1895.

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THE NINETIETH REPORT OF THE COMMISSIONERS OF THE CALEDONIAN CANAL.

CALEDONIAN CANAL.

THERE has been considerable interruption to the traffic on the Canal during the year. In May last the Canal had to be closed for repairs.

In September and October great difficulty was experienced in maintaining the traffic owing to the unusually dry autumn. From 9th January to 9th February of this year the traffic was only maintained at very considerable cost owing to the severe frost, the ice-breaker being constantly at work, but from the latter date the navigation was closed, until the 28th of the same month, when a passage was forced by breaking ice varying in thickness up to 14 inches.

Fortunately the frost was followed by a very moderate thaw, otherwise the damage done to the slopes would have been much more serious.

The traffic on the Canal shows a slight increase over that of last year; considering the serious interruptions which have been experienced this is satisfactory.

In the year ending 30th April 1894 the receipts amounted to 6,930*l.* 0*s.* 6*d.*

In the year ending 30th April 1895 the receipts amounted to 6,963*l.* 9*s.* 5*d.*

The accounts show an increase in the latter year of 33*l.* 8*s.* 11*d.*

The expenditure for the year ending 30th April 1894 amounted to 7,356*l.* 3*s.* 8*d.* In the year ending 30th April 1895 it amounted to 7,139*l.* 15*s.* 4*d.*

The expenditure in the latter year was 216*l.* 8*s.* 4*d.* less than in the former year.

The balance due by the Commissioners to the Bank of Scotland at 30th April 1895 amounted to 180*l.* 11*s.* 6*d.*

In order to meet the wishes of the Treasury it will be observed that the Commissioners have ordered their accounts to be presented in a new form this year. The Comptroller and Auditor General's certificate is also appended.

It is satisfactory to report that there was a perceptible increase in the number of passengers owing to the opening of the West Highland Railway to Fort-william late in the tourist season of last year.

The works and appliances of the Canal are generally in a satisfactory state of repair.

CRINAN CANAL.

THE traffic has been maintained throughout the year without interruption, with the exception of a stoppage of nine days in February caused by ice, in consequence of an accident to the propeller of the new ice-breaker.

Owing to the exceptionally severe winter the supply of water in the reservoirs is very much less than usual. Instead of being filled by winter rains they have been drawn upon almost continuously since 1st January.

The old opening bridge at Dunardry is in a bad state of repair, as mentioned in last year's Report, and must now be renewed.

In the year ending 30th April 1894 the receipts were 5,308*l.* 13*s.* 2*d.*; in the year ending 30th April 1895 they amounted to 5,143*l.* 7*s.* 6*d.*, thus showing a decrease in the latter year of 165*l.* 5*s.* 8*d.*

The expenditure for the year ending 30th April 1894 amounted to 5,064*l.* 8*s.* 7*d.*; in the year ending 30th April 1895 it amounted to 6,652*l.* 9*s.* 2*d.*, thus showing an increase in the latter year of 1,588*l.* 0*s.* 7*d.*

The expenditure of the year exceeded the receipts by 1,509*l.* 1*s.* 8*d.*

The new steel steamer "Conway," which was built to replace the "Advance," for ice-breaking and towing, was launched in October. She cost nearly 1,800*l.*, which accounts for the large increase in expenditure.

The balance due to the Commissioners by the Bank of Scotland at the 30th April 1895 amounted to 423*l.* 11*s.* 2*d.*

The traffic on the Canal has not been so satisfactory even as last year, there being a decrease of nearly 200*l.* in Canal dues, due to the effects of the Scotch coal strike in the summer and to the ice block on the Forth and Clyde Canals in the winter. There is also a slight decrease in transit tolls, whilst sundry receipts and intermediate wharfages show an increase.

A new lower gate for No. 12 Lock has been made and placed in position.

The works and appliances of the Canal generally are in a satisfactory state of repair.

APPENDIX.

Appendix, No. 1.

GENERAL REPORT upon the State of the CALEDONIAN CANAL WORKS, to 30th April 1895.

Traffic.

DURING the financial year under notice, there have been several interruptions to the traffic on the Canal.

From 5th to 21st May of last year, the Canal was closed for repairs, the water being run out of the several reaches where practicable.

During September and October great difficulty was experienced in maintaining the traffic owing to the unusually dry autumn.

The summit level, Loch Oich, continued to fall until the draught of water was reduced to between 11 and 12 feet, and it was necessary to employ the tug "Scot" in towing and piloting steamers over the shoals.

The very severe winter which we have experienced has been another cause of interruption and serious loss of revenue.

From 9th January to 9th February it was with the greatest difficulty that the navigation was kept open, and considerable expense was incurred in breaking the ice. On the latter date it was found to be impossible to maintain the navigation open any longer, and it remained entirely closed until 28th February, when a passage was forced by breaking ice varying in thickness up to 14 inches. For a week longer the passage was only practicable for a few of the larger class of steamers, the heavy sheets of ice floating about making it impossible for the smaller class of steamers and sailing vessels to navigate.

The long frost was fortunately succeeded by a very moderate thaw, and a gradual disappearance of the heavy ice in the rivers and lakes, and of the great depths of snow lying all over the country, consequently there was no flooding, and no serious damage occurred to any of the works on the navigation, with the exception that the stone pitchings of the several reaches were injured by the heavy sheets of floating ice being forced against the slopes by passing steamers. This damage has since been partially repaired, but much remains to be done.

The opening of the West Highland Railway to Fort William in the autumn of last year, caused a perceptible increase in the number of passengers upon the Canal, during the short period that remained of the tourist season.

The line from Fort William to Banavie has since been completed and opened, and a considerable increase in passenger traffic is looked for, and special reduced rates have been granted for an extra service of steamers which, it is hoped, may be put on during the busy portion of the tourist season.

The British Aluminium Company have purchased estates at Foyers, and are now constructing works, and these, when completed, should bring a considerable increase of traffic to the Canal.

Revenue as per Collectors:—	£.	s.	d.
On 30th April 1894, total receipts were - -	6,930	–	6
On 30th April 1895, total receipts were - -	6,963	9	5
Showing an Increase for 1894-95 of - - -	£. 33	8	11

Expenditure:—	£.	s.	d.
On 30th April 1894, amounted to - - - -	7,016	5	3
On 30th April 1895, amounted to - - - -	6,811	13	1
Showing a Decrease for 1894-95 of - -	£. 204	12	2

The year's revenue exceeded the expenditure (through this office) by the sum of 151*l.* 16*s.* 2*d.*

	£.	*s.*	*d.*
Tonnages show a decrease of - - - -	180	17	5
Steam towages show a decrease of - - -	65	7	1
Transit duty a decrease of - - - - -	59	14	1
Petty Customs a decrease of - - - - -	28	11	3
Decreases - - - £.	334	9	10
Harbour, wharf, and basin dues show an increase of	16	6	3
Anchorage and shore dues an increase of - -	133	16	4
Rents, an increase of - - - - - -	56	13	10
Miscellaneous receipts an increase of - - -	161	2	3
Increases - - - £.	367	18	8
NET Increase as shown - - - £.	33	8	10

This small increase in the receipts may be looked upon as being very satisfactory, considering the serious interruptions to traffic which have been experienced.

A loss of revenue may be mentioned as being another result of the severe winter, viz., the loss of the potato crop in the pits. The shrinkage in this trade alone almost accounts for the decrease under the head of tonnages.

During the stoppage of the navigation in May, a sum of 545*l.* was expended in repairs to works, over and above the ordinary expenditure. Consequent upon the works of the West Highland Railway being in progress at this time, a higher rate of wages had to be paid to the extra workmen employed by us, the average increase being as much as 33 per cent. over the rates ordinarily paid for similar work.

Piers and Wharves.

The piers and wharves along the line of Canal are in good order. Corpach steamboat jetty, which was specially mentioned in last report, has been maintained in working order, but it will soon require a special overhaul. This work has been postponed until it is seen what effect the new railway may have upon the number of steamers calling there. As far as can be seen at present from the arrangements made for this season's traffic, it is not anticipated that there will be a great falling-off, and in this case the repairs to this work must be put in hand as soon as possible.

Masonry of Locks and Bridges.

The masonry of all the locks, &c., has received a general overhaul by grouting, large quantities of cement having been used in the work.

Bridges.

The bridge over Banavie Locks mentioned in last report, has been repaired. Bught Bridge, near Inverness, requires attention, and the work is now in hand. All the other bridges on the line are in good order.

Lock Gates.

The gates on the line are in good order and continue to work satisfactorily. The Corpach sea-gates are undergoing repair, and it is expected they will do service for some years to come.

Banks and Weirs.

The offlet weir from Loch Oich (the original weir) is undergoing repair with a view to making it more watertight and so saving our water supply. The new weir above Cullochy has been damaged somewhat by the frost, a good deal of the cement work having crumbled away. This will be attended to before another winter sets in.

The

The offlet weir at Dochgarrock, from Lock Dochfour into the River Ness, has also suffered, but not badly. The continuation of the pitching facing the River Lochy at Gairlochy, as stated in last report to be necessary, has been completed at a cost of 120*l*. It has been damaged by ice floating down the river during the breaking up of the frost, but generally it is in good order and has answered its purpose well.

Reaches.

The several reaches of the Canal are in fair order; dredging operations were carried out during the year at the places mentioned in last report as being necessary, viz., in the Banavie Reach, at Laggan Burn and at Dochfour Burn. The two latter must be dredged again this season, as also several spots in Loch Oich, the summit level.

Houses, Stores, &c.

These have all been maintained in a good state of repair.

Tug-boat, Dredger, and Barges.

The tug-boat "Scot" continues to work well. Her boiler has again been repaired at a cost of 112*l*., and it has been found safe to increase the steam pressure to 60lbs. again. It is hoped that it may do service for a year or two longer.

The dipper dredger is in good order.

One of the two hopper barges in use has been repaired, and both are now in fair condition. All the other barges and vessels are in good order.

Plantations.

These have been again thinned and are thriving well.

John G. Davidson,
Resident Engineer.

Clachnaharry, Inverness,
7 June 1895.

Appendix, No. 2.

GENERAL REPORT upon the State of the CRINAN CANAL WORKS, at 30th April 1895.

Traffic.

THE traffic has been maintained throughout the year without interruption, other than a stoppage of nine days in February, caused by ice, in consequence of an accident to the propeller of the new ice-breaker.

Revenue:—	£.	s.	d.
At 30th April 1894, the receipts for the year amounted to -	5,308	13	2
At 30th April 1895, the receipts for the year amounted to -	5,131	5	9
Showing a Decrease for 1894–95 of - -	£. 177	7	5

Expenditure:—	£.	s.	d.
At 30th April 1894, the amount of pay-bills was - -	4,946	10	11
At 30th April 1895, the amount of pay-bills was - -	6,448	3	4
Showing an Increase for 1894–95 of - -	£. 1,501	12	5

The amount of pay-bills exceeds the receipts by 1,316*l.* 17*s.* 7*d.*

The decrease in revenue is principally in "Canal Dues" (which are nearly 200*l.* below those of last year) and is due to the effects of the Scotch coal strike in the summer, and to the long ice-block on the Forth and Clyde Canal in the winter. There is a slight decrease in "Transit Toll," whilst "Sundry Receipts" and also "Intermediate Wharfages" show an increase.

The large increase in expenditure is due to the purchase of a new steamer, the "Conway," for ice-breaking, towing, &c., to replace the old steamer, the "Advance."

Reservoirs.

Owing to the exceptionally severe winter, the supply of water in the reservoirs is, at this date, very much less than usual; instead of being filled by winter rains they have been drawn upon more or less almost continuously since 1st January.

The rainfall, as registered at Ardrishaig for year ending 30th April 1895, was only 46·28 inches as against 79·28 inches for the previous year. From 1st January to 30th April 1895 only 11·56 inches fell.

The embankments are in good condition.

Ardrishaig Breakwater and Pier.

These are in much the same condition as when last reported on, and only small repairs to the breakwater have been necessary. The north wall of pier, which has always been badly bulged, appears to be getting rather worse, and may shortly necessitate a good deal of work to make it secure.

Bridges.

The steel and iron swing bridges are in good order, but the old opening bridge at Dunardry is not, and must be replaced by a new one, for it is not worth further repair. The planking of the iron bridge over No 1 Lock at Ardrishaig has been patched and repaired, and will soon have to be renewed. The planking of No. 4 Lock Bridge must be entirely renewed this summer, and creosoted planks are being obtained for the purpose.

Locks and Lockgates.

The Sea Lock cills at Ardrishaig and Crinan are still keeping fairly watertight. There are, however, some bad leaks in several of the locks at the summit, which must be secured. Some of the masonry has been pointed and grouted as opportunity has offered, but it will probably be necessary at no very distant date to close the navigation for two or three weeks in order to execute repairs below water-line.

A new lower gate (tow-path side) for No. 12 Lock has been made and fitted in position, and a number of "top-bars," "swing-bars," and gangways have been renewed.

Wharves and Piers.

These are generally in much the same condition as when last reported on. Some of the wood-work of Crinan Pier is much decayed and must be renewed.

Houses, Stores, &c.

The buildings are, with some exceptions, in fair condition, and nothing but ordinary repairs and renewals has been done during the year. The severe storm of 21st and 22nd December necessitated quite a number of small repairs.

Banks, Wasters, &c.

Further portions of the banks in east and west reaches have been faced with stones. Some of the worst portions of the boundary and canal bank retaining walls on the east reach have been rebuilt and repaired.

During the storm above referred to the foundation of the stone-pitching on the outside of the canal bank at Crinan was undermined by the sea, and the pitching was in several places washed away. It will be repaired when opportunity occurs.

The new waster on east reach has not yet been completed, as at no time which would otherwise have been suitable, has it been possible to spare the quantity of water that would be lost by lowering the east reach. The greater part of the work in connection with it has, however, been completed. Owing to the material underlying the bank turning out to be so much less reliable, as a foundation, than was expected, it was found necessary to sink a concrete pier down through the bank to the solid rock. This was accomplished by means of a steel casing and has somewhat increased the cost of the work.

Ice-breaker, Dredger, and Punts.

The new steel steamer "Conway," which was built to replace the "Advance," for ice-breaking, towing, &c., was launched in October. She has proved a very efficient ice-breaker, and, but for the loss of her propeller, could have kept a passage open all through the frost, which at Ardrishaig was the most severe and long-continued known for many years.

The dredger crane and punt are in good order, and the feed-water-heater, referred to in last Report, has proved very satisfactory. The other punts and boats, with the exception of the diving boat, are in good condition.

Crinan Canal Office, Ardrishaig,
15 June 1895.

L. John Groves,
Resident Engineer.

Appendix, No. 3.

ABSTRACT of ACCOUNT of the COMMISSIONERS of the CALEDONIAN CANAL

RECEIPTS.	£.	s.	d.
I. Canal dues, &c., including steam towages	5,086	19	2
II. Transit tolls on passengers	1,057	17	5
III. Rents of property	386	3	2
IV. Petty customs from town of Inverness	82	3	4
V. Miscellaneous receipts	350	6	4
VI. Balance on 30th April 1895:			
Due to the Bank of Scotland — £. 180 11 6			
Less,—In the hands of collectors — 4 5 7			
	176	5	11
£.	7,139	15	4

Edinburgh, 25 June 1895.

Appendix, No. 4.

ABSTRACT of ACCOUNT of the COMMISSIONERS of the CALEDONIAN CANAL

RECEIPTS.	£.	s.	d.
I. Balance due by the Bank of Scotland on 1st May 1894, as per Account previously rendered	1,984	6	6
II. Canal and harbour, &c. dues	4,363	9	7
III. Transit tolls on passengers	567	16	11
IV. Rents of property	89	15	6
V. Miscellaneous receipts	110	3	9
VI. Interest by bank	12	1	9
£.	7,127	14	–

Edinburgh, 25 June 1895.

Appendix, No. 3.

for the CALEDONIAN CANAL, from 1st May 1894 to 30th April 1895.

PAYMENTS.	£.	s.	d.
I. Balance due to the Bank of Scotland on 1st May 1894, as per Account previously rendered	66	8	5
II. Salaries and Wages	3,704	6	7
III. Travelling expenses	54	3	11
IV. Repairs and Maintenance (ordinary)	1,793	10	4
V. Steam tug, dredgers, and barges	661	11	–
VI. New works	117	15	10
VII. Rents, rates, and taxes	189	8	6
VIII. Fuel and light	100	19	7
IX. Commission to Bank and Collector of Transit Duty	58	2	9
X. Interest to bank	1	13	2
XI. Shore and anchorage dues to the trustees of Inverness Harbour, for the year to 30th September 1894	271	5	–
XII. Legal expenses	20	1	2
XIII. Miscellaneous expenses	100	9	1
£.	7,139	15	4

James Hope, W. S.

Appendix, No. 4.

for the CRINAN CANAL, from 1st May 1894 to 30th April 1895.

PAYMENTS.			£.	s.	d.
I. Salaries and wages			1,596	3	2
II. Travelling expenses			67	–	3
III. Repairs and maintenance (ordinary)			2,199	–	4
IV. Steamer, dredger, and barges			2,279	4	–
V. New works			181	12	10
VI. Rents, rates, and insurance			44	19	–
VII. Fuel and light			139	4	2
VIII. Commission to Bank and Collector of Transit Duty			32	16	6
IX. Legal expenses			61	6	11
X. Miscellaneous expenses			51	2	–
XI. Balance on 30th April 1895:	£. s. d.				
Due by Bank of Scotland	423 11 2				
Add,—In hands of superintendent	51 13 8				
			475	4	10
		£.	7,127	14	–

James Hope, W. S.

Appendix, No. 5.

MONTHLY ACCOUNT of SAILING VESSELS and STEAMERS Navigating the CALEDONIAN CANAL, from 1st May 1893 to 30th April 1894.

DATE.	Number of Passages by Sailing Vessels and Boats.			Number of Passages by Steamers.	Total Number of Passages.	Amount of Tonnage Dues.
	East to West Sea.	West to East Sea.	On Parts of Canal.			£. s. d.
1893:						
May - - -	49	1	15	100	165	320 4 –
June - -	6	61	18	103	188	386 13 1
July - -	5	18	19	134	176	517 2 7
August - -	42	4	6	187	239	485 17 1
September - -	77	5	9	134	225	516 2 10
October - -	5	16	4	87	112	354 10 8
November - -	7	55	3	77	142	297 16 7
December - -	3	12	7	65	87	253 16 1
1894:						
January - -	26	3	10	56	95	223 6 –½
February - -	13	3	9	56	81	213 15 2
March - -	9	3	12	73	97	252 4 6½
April - - -	71	6	36	94	207	431 13 6
TOTAL - -	313	187	148	1,166	1,814	4,253 2 2

John G. Davidson,
Resident Engineer.

MONTHLY ACCOUNT of SAILING VESSELS and STEAMERS Navigating the CALEDONIAN CANAL, from 1st May 1894 to 26th April 1895.

DATE.	Number of Passages by Sailing Vessels and Boats.			Number of Passages by Steamers.	Total Number of Passages.	Amount of Tonnage Dues
	East to West Sea.	West to East Sea.	On Parts of Canal.			£. s. d.
1894:						
May - - -	21	2	23	50	96	200 4 4
June - -	5	50	22	117	194	429 11 1
July - -	5	12	14	135	166	529 9 5
August - -	11	2	17	207	237	494 16 –
September - -	129	6	17	123	275	564 17 4
October - -	5	3	2	116	126	347 3 4½
November - -	2	98	11	67	178	349 9 7½
December - -	3	29	27	59	118	270 10 1
1895:						
January - -	14	2	6	62	84	219 8 6
February - -	2	1	2	47	52	123 4 6
March -	14	5	49	62	130	234 4 8
April - - -	48	1	24	73	146	309 5 10
TOTAL - -	259	211	214	1,118	1,802	4,072 4 9

John G. Davidson,
Resident Engineer.

Appendix, No. 6.

Crinan Canal.

COMPARATIVE STATEMENT of Number of Boats and Amount of Canal Dues for Years 1893-94 and 1894-95.

Year ending 30th April 1894.

	Number of Steamers.	Number of Vessels.	Number of Boats.	Number of Passages.	Dues on Steamers.	Dues on Vessels and Boats.	Transit Duty.	Total.
1893:					£. s. d.	£. s. d.	£. s. d.	£. s. d.
May - -	19	102	16	137	17 19 8	194 1 4	17 13 11	229 14 11
June - -	52	111	61	224	50 14 -	211 16 7	58 - 8	320 11 3
July - -	58	156	48	262	56 14 8	272 8 1	155 6 10	484 9 7
August - -	57	152	78	287	59 12 6	275 16 6	203 13 11	539 2 11
September -	61	160	130	351	65 16 3	309 13 4	138 19 -	514 8 7
October - -	22	112	44	178	28 8 2	222 9 7	14 11 9	265 9 6
November -	8	97	102	207	13 19 -	218 3 -	2 10 4	234 12 4
December -	9	106	97	212	15 2 3	237 4 9	- -	252 7 -
1894:								
January - -	9	102	30	141	16 5 6	203 4 1½	- -	219 9 7½
February -	8	103	-	111	13 19 -	202 4 7	- -	216 3 7
March - -	9	129	-	138	15 2 3	254 16 2	- -	269 18 5
April - -	8	117	29	154	13 19 -	226 12 6	- 16 6	241 8 -
Total - -	320	1,447	635	2,402	367 12 3	2,828 10 6½	591 12 11	3,787 15 8½

Year ending 30th April 1895.

	Number of Steamers.	Number of Vessels.	Number of Boats.	Number of Passages.	Dues on Steamers.	Dues on Vessels and Boats.	Transit Duty.	Total.
1894:					£. s. d.	£. s. d.	£. s. d.	£. s. d.
May - -	42	114	10	166	47 14 6	217 - 7	16 16 10	281 11 11
June - -	59	144	56	259	62 6 6	265 15 1	64 13 5	392 15 -
July - -	67	106	22	195	72 4 6	197 8 1½	136 5 7	405 18 2½
August - -	55	108	7	170	53 16 3	168 11 -	192 1 5	414 8 8
September -	57	120	139	316	60 7 6	226 8 4	136 18 6	423 14 4
October - -	22	110	54	186	28 8 2	243 18 4	20 4 4	292 10 10
November -	8	124	177	309	13 19 -	296 - 10	- -	309 19 10
December -	8	110	73	191	13 19 -	227 1 2	- -	241 - 2
1895:								
January - -	8	74	1	83	13 19 -	149 11 -	- -	163 10 -
February -	3	36	-	39	4 13 -	66 3 10	- -	70 16 10
March - -	8	108	2	118	13 19 -	214 6 1	- -	228 5 1
April - -	9	117	71	197	16 5 6	234 5 4½	- 16 10	251 7 8½
Total - -	346	1,271	612	2,229	401 11 11	2,506 9 9	567 16 11	3,475 18 7

L. John Groves,
Resident Engineer.

Appendix, No. 7.

COMPTROLLER AND AUDITOR GENERAL'S CERTIFICATES.

Exchequer and Audit Department,
Somerset House, London, W.C.

I HEREBY certify that the Statement of the Account of the Commissioners of the Caledonian Canal in respect of the Caledonian Canal, as rendered by James Hope, Esq., W.S., from 1st May 1894 to 30th April 1895, has been signed and passed by me under the 36th section of the Act 29 & 30 Vict. c. 39; and that the Charge and Discharge on the said Account are as follows:—

	£.	s.	d.
Charge - - - - - - - - -	7,385	–	9
Discharge - - - - - - - - -	7,561	6	8

6. 5. 11. and that on the said Account the Accounting Officer is in surplusage in the sum of One Hundred and Seventy-six Pounds Five Shillings and Eleven Pence.

Given under my hand, this 4th day of July 1895,

(signed) *C. L. Ryan,*
Comptroller and Auditor General.

Exchequer and Audit Department,
Somerset House, London, W.C.

I HEREBY certify that the Statement of the Account of the Commissioners of the Caledonian Canal in respect of the Crinan Canal, as rendered by James Hope, Esq., W.S., from 1st May 1894 to 30th April 1895, has been signed and passed by me under the 36th section of the Act 29 & 30 Vict. c. 39; and that the Charge and Discharge on the said Account are as follows:—

	£.	s.	d.
Charge - - - - - - - - -	7,643	–	11
Discharge - - - - - - - - -	7,167	16	1

5. 4. 10. and that on the said Account the Accounting Officer is indebted in the sum of Four Hundred and Seventy-five Pounds Four Shillings and Ten Pence.

Given under my hand, this 4th day of July 1895,

(signed) *C. L. Ryan,*
Comptroller and Auditor General.

NINETIETH

REPORT

OF THE

COMMISSIONERS

OF THE

CALEDONIAN CANAL.

(Presented pursuant to Act of Parliament.)

Ordered, by The House of Commons, *to be Printed,*
16 *August* 1895.

[*Price* 2*d.*]

420—Sess. 2. *Under* 2 *oz.*

FORTY-SECOND REPORT

OF

THE CHARITY COMMISSIONERS

FOR

ENGLAND AND WALES.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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1895.

[C.—7700.]

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u 85359. Wt. 20805.

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FORTY-SECOND REPORT

OF

THE CHARITY COMMISSIONERS

FOR

ENGLAND AND WALES.

To the Queen's most Excellent Majesty.

May it please Your Majesty,

We, the Charity Commissioners for England and Wales, humbly submit to Your Majesty the following Report of our proceedings during the year 1894.

Classified statements of Orders.

(1.) The two following tables specify the number and description of the Orders which we have made during the past year and the seven years immediately preceding it.

For the reasons stated in previous Reports, the figures in these tables must continue to furnish a very inadequate measure of the amount of business transacted in our Office; a large proportion of which, especially of that which arises from the recourse to our Board by Trustees of Charities for the protection and assistance afforded by our advice, is disposed of by correspondence or in personal conference.

Description of Orders.	Numbers.			
	During the year 1887.	During the year 1888.	During the year 1889.	During the year 1890.
Schemes	181	174	257	278
Orders for appointment or removal of Trustees, or vesting real estate, or for one or more of these purposes	187	138	172	160
Orders certifying approval of the provisional appointment of Trustees by their Co-Trustees or otherwise	318	299	402	389
Authority to sell real estate, or to execute Agreements for sale or conveyances	227	246	248	196
Authority to exchange real estate	12	13	8	8
Authority to grant building, mining, and other special leases, or to execute Agreements for leases, and directions thereupon	435	409	329	246
Authority to redeem rentcharges and other periodical payments, and to compromise claims	31	12	28	27
Authority to purchase real estate	61	34	46	42
Authority to expend funds for the benefit of Charities on improvements, buildings, or otherwise, and to raise, adjust, or discharge loans	107	73	119	111
Authority to grant pensions or special remuneration to officers of Charities	16	11	9	7
Opinion and Advice for the indemnity of Trustees in making special payments or otherwise	13	8	10	3
Certificates authorising applications to the High Court of Justice	13	19	23	24
Certificates authorising applications to the County Courts	—	1	1	—
Certificates to the Attorney-General, with a view to the institution by him of Ex-Officio proceedings	7	4	8	9
Applications to the Attorney-General for sanction to proceedings under the Charitable Trusts (Recovery) Act, 1891	—	—	—	—
Certificates of Incorporation under "The Charitable Trustees Incorporation Act, 1872"	1	—	—	—
Certificates of Exemption under section 11 of "The Allotments Extension Act, 1882"	5	1	1	—
Orders for extension of Charitable Trusts Acts to exempted Charities	1	1	—	—
Requisition to produce Accounts and Documents and to answer inquiries	5	6	4	10
Orders for taxation of Bills of Costs	—	4	1	2
Supplemental Orders, by way of extension or variation of Orders of the Board, or otherwise	42	41	45	62
Orders vesting in "The Official Trustees of Charitable Funds" the right to call for a transfer of stock	38	58	58	42
Authority to enrol deeds, &c.	36	41	38	34
Orders authorising the transfer of stock or the payment of money to "The Official Trustees of Charitable Funds," or the investment of money by "The Official Trustees of Charitable Funds"	766	872	856	682
Authority to sell stock held by "The Official Trustees of Charitable Funds," and to pay the proceeds of such sales of stock, and other moneys	515	*591	*364	†273
For various purposes not comprised under any of the foregoing heads	114	55	91	92
Total	3,131	3,111	3,118	2,697

* These Orders were formerly divided into two classes, and separate Orders were made for sale of stock and payment of proceeds. The numbers since the year 1888 inclusive would have been considerably increased if this practice had been continued.

Description of Orders.	Numbers.			
	During the year 1891.	During the year 1892.	During the year 1893.	During the year 1894.
Schemes	260	209	307	275
Orders for appointment or removal of Trustees, or vesting real estate, or for one or more of these purposes	138	137	142	129
Orders certifying approval of the provisional appointment of Trustees by their Co-Trustees or otherwise	412	416	362	48
Authority to sell real estate, or to execute Agreements for sale or conveyances	236	213	255	204
Authority to exchange* real estate	11	9	13	13
Authority to grant building, mining, and other special leases, or to execute Agreements for leases; and directions thereupon	248	326	347	381
Authority to redeem rentcharges and other periodical payments, and to compromise claims	24	36	38	38
Authority to purchase real estate	46	51	48	57
Authority to expend funds for the benefit of Charities on improvements, buildings, or otherwise, and to raise, adjust, or discharge loans	100	98	129	136
Authority to grant pensions or special remuneration to officers of Charities	17	7	8	5
Opinion and Advice for the indemnity of Trustees in making special payments or otherwise	3	6	6	8
Certificates authorising applications to the High Court of Justice	18	14	20	16
Certificates authorising applications to the County Courts	—	—	—	—
Certificates to the Attorney-General, with a view to the institution by him of Ex-Officio proceedings	5	5	7	2
Applications to the Attorney-General for sanction to proceedings under the Charitable Trusts (Recovery) Act, 1891	—	6	11	6
Certificates of Incorporation under "The Charitable Trustees Incorporation Act, 1872"	—	—	1	—
Certificates of Exemption under section 11 of "The Allotments Extension Act, 1882"	—	—	1	3
Orders for extension of Charitable Trusts Acts to exempted Charities	—	1	6	—
Requisition to produce Accounts and Documents, and to answer inquiries	7	10	9	12
Orders for taxation of Bills of Costs	2	1	—	—
Supplemental Orders, by way of extension or variation of Orders of the Board, or otherwise	42	64	61	53
Orders vesting in "The Official Trustees of Charitable Funds" the right to call for a transfer of stock	40	29	35	20
Authority to enrol deeds, &c.	35	23	32	31
Orders authorising the transfer of stock or the payment of money to "The Official Trustees of Charitable Funds," or the investment of money by "The Official Trustees of Charitable Funds"	704	726	724	707
Authority to sell stock held by "The Official Trustees of Charitable Funds," and to pay the proceeds of such sales of stock, and other moneys	†355	†398	†416	†532
For various purposes not comprised under any of the foregoing heads	108	129	135	154
Total	2,811	2,914	3,113	3,130

* The powers of the Board of Agriculture to make exchanges of Charity lands being more summary and beneficial than the powers vested in our Board for the same purposes such transactions are most generally referred to their cognizance.

† These Orders were formerly divided into two classes, and separate Orders were made for sale of stock and payment of proceeds. The numbers since the year 1888 inclusive would have been considerably increased if this practice had been continued.

Judicial work of the Board.

(2.) The second of these tables shows that we have made 404 Orders during the past year, in exercise of the judicial authority first conferred upon our Board by the Charitable Trusts Act, 1860, for the appointment or removal of Trustees, for the establishment of Schemes for the regulation of Charities, or for vesting their real estate. An examination of the following tabular statement will show to what extent, since the passing of that Act, this judicial work has been diverted from Courts of Equity to our Office, where we can usually give the required relief through an easy and simple course of procedure, free from technicalities, and almost wholly free also of cost.

In the Years	Applications for Appointment of Trustees or Establishment of Schemes authorised by the Charity Commissioners:—		Orders made by the Charity Commissioners appointing Trustees, Establishing Schemes, or Vesting real Estate.
	To the Chancery Courts.	To County Courts.	
1854 to 1860 inclusive	549	730	—
1861 to 1870 inclusive	90	8	3,056*
1871 to 1880 inclusive	13	1	4,109
1881 to 1890 inclusive	2	—	3,953
1891 - - -	—	—	398
1892 - - -	—	—	346
1893 - - -	1	—	449
1894 - - -	—	—	404
Total - -	656	739	12,715

Sales of real property.

(3.) The sums produced by sales of the real property of Charities during the last ten years have been as follows:—

* The figures for the years 1861 to 1870 (inclusive) do not include Orders vesting real estate.

Year.	Price.		
	£	*s.*	*d.*
1885 - -	216,928	12	0
1886 - -	104,143	9	6½
1887 - -	197,318	2	5
1888 - -	321,299	3	1
1889 - -	283,326	16	7½*
1890 - -	184,502	14	11*
1891 - -	189,077	7	5*
1892 - -	191,025	16	9*
1893 - -	293,468	15	0*
1894 - -	187,067	13	7*
	£2,168,158	11	4

A total number of 8670 Orders for authorising these sales has been made since the establishment of our Board in 1853; and the total amount of the purchase money realised by the sales effected under this authority is 8,044,019*l.* 16*s.* 7½*d.* subject to the statement in the note below.*

(4.) The total sum of Stocks and Investments held by the Official Trustees of Charitable Funds on 31st December 1894 amounted to 17,208,686*l.* 16*s.* 6*d.* divided into 17,949 separate accounts. This sum is irrespective of certain securities expressed in terms of foreign currencies, and of certain annuities, and also of sundry other securities; the particulars of which securities and annuities are set out on page 63 in Appendix A. The following statement indicates the amounts of Stock transferred to the Official Trustees of

Department of Official Trustees of Charitable Funds. (Appendix A.)

* As consideration for further sales of real property, the following sums of stock have, since 1889 inclusive, been transferred into the name of the Official Trustees of Charitable Funds, viz., 31,480*l.* 14*s.* 1*d.* 2½ per Cent. Annuities, 33,538*l.* 10*s.* 1*d.* 2¾ per Cent. Consolidated Stock, 175*l.* 3 per Cent. Consols, and 1,000*l.* South-Eastern Railway 4 per cent. Debenture Stock. Also annual payments to the amount of 397*l.* 9*s.* 4*d.* have been created.

Charitable Funds and re-transferred by them, since the year 1854, when they were first constituted :—

In the Years.	Amount of Stock, &c. transferred.			Amount re-transferred by way of Sale or otherwise.		
	£	s.	d.	£	s.	d.
1854 to 1863 inclusive -	1,701,096	15	7	67,050	17	11
1864 to 1873 inclusive -	4,423,338	2	9	366,560	6	8
1874 to 1883 inclusive -	7,263,525	16	11	1,602,687	11	5
1884 to 1893 inclusive -	9,108,777	10	8	3,678,490	10	9
1894 - - -	873,656	15	5	*446,918	18	1
Total -	£23,370,395	1	4	£6,161,708	4	10
Deduct amount re-transferred -	6,161,708	4	10			
	£17,208,686	16	6			

Returns of Accounts of Charities.

(5.) The number of the Returns of Accounts of Charities which have been made to our Office during the past year is 36,538, the like numbers for the years 1893, 1892, and 1891, being 31,325, 23,272, and 23,818, respectively. The substantial increase in the number of Accounts received during the past year affords satisfactory evidence of the improved organization which we have been able to introduce in our Department of Accounts and Statistics, and to which reference was made in our last (41st) Report, par. 5.

Register of Unreported Charities.

(6.) We have entered during the past year in our Register of Unreported Charities, as subject to the provisions of the Charitable Trusts Acts or to some of them, the particulars of 640 Charities, of which no record existed in the Reports of the Commissioners for inquiring concerning Charities during the years 1818 to 1837, either as having been founded subsequently to, or as

---

* The produce of 174,348*l.* 18*s.* 3*d.*, part of this amount, was reinvested in other securities, viz.:—In stocks, shares, &c.—

	£	s.	d.
In the name of the Official Trustees of Charitable Funds -	108,609	15	9
In real estate, including ground rents - - - - -	65,739	2	6
	£174,348	18	3

The balance of the stock so sold is 272,569*l.* 19*s.* 10*d.*, the proceeds of which have been paid to the Trustees of the Charities interested, to be applied in effecting improvements of property, in discharging loans, and for other like purposes.

having been exempted from, or as having escaped, the inquiries made by those Commissioners. We have also entered in that Register the particulars of 920 Nonconformist Chapels, which had been dealt with by Orders of the Board in previous years, but which have not hitherto been included in this part of our Report. Including the above-mentioned 920 Chapels, a total number of 19,335 Charities had been recorded in our Register on the 31st December 1894; and there are also 2,188 other Charities, the particulars of which have been ascertained, and which await registration, as to most of which, however, full information has not yet been obtained.

Newly founded Charities recorded in this Register.

(7.) Of the Charities recorded in this Register, a certain number are Charities of ancient foundation, though now for the first time recorded, but a large majority are Charities of modern foundation. With respect to Charities of the latter class, it may perhaps not be uninteresting, in view of the statement, sometimes confidently made, that recent Acts of Parliament, and the proceedings of our Board in making Schemes and otherwise carrying out those Acts of the Legislature, have had the effect of checking the benevolence of founders, to furnish some particulars, derived from this Register, respecting gifts during the last twenty years to charitable objects, and the nature of those objects. (*See* 38th Report, par. 14, and 39th Report, pars, 21 and 45).

Charities of 1,000*l.* and upwards founded during the last 20 years,

(8.) We have lately been engaged in investigating, for the purpose of a statement which it will probably be desirable to lay before Parliament, the particulars of all the Charities recorded in this Register, as founded during the last twenty years (that is to say within the years 1875 to 1894 inclusive), which are subject to the provisions of the Charitable Trusts Acts, and in which the amount of each gift reached 1,000*l.* or upwards. We have not yet fully completed this investigation; but it shows, so far as at present completed, that during these twenty years, Gifts such as these of 1,000*l.* each and upwards, have been made to the amount of more than eight millions of pounds. We have arranged the objects of these newly-founded Charities under the seven following heads, as in the Digests issued by us of Endowed Charities.

classified according to their objects.

a. Education.
b. Church Purposes.
c. Purposes of Nonconformist Bodies.
d. Almshouses and Pensions
e. Medical Relief (including Hospitals) and Nursing.
f. Distribution to the Poor.
g. Other Public uses:
  i. Public Parks, Recreation Grounds, &c.
  ii. Miscellaneous Purposes.

Particulars of some of the more important of these foundations.

(9.) We now proceed to mention some of the more important of the Gifts, under each of these heads. Those of the Gifts which are marked with an asterisk have been made by Deed, the rest by Will.

(*a.*) Education.

(*a.*) Education.

	£
Beyer's Charity, founded in 1876, for the Endowment of Professorships in Science at Owens College, Manchester - - -	100,000
Prendergast's Charity, founded in 1876, for a Grammar School for Girls at Lewisham (now included in the Lewisham Grammar School for Girls) - - - - - -	5,974
Goldsmid's Charity, founded in 1878, for University College, London - - -	40,000
*The Salt Scholarships, founded in 1878, in connexion with the Boys' Grammar School at Bradford - - - - -	6,000
The Brown Scholarships, founded in 1878, in connexion with the Girls' Grammar School at Bradford - - - - -	5,000
The Brown Scholarships, founded in 1878, for daughters of Congregational Ministers attending Milton Mount School or College -	2,000
*Firth College, Sheffield, founded in 1879, for purposes of Higher Education - -	20,000
*The Salt Scholarships, founded in 1879, in connexion with the Girls' Grammar School at Bradford - - - - -	5,000
Ward's Charity, founded in 1881, for building and maintaining a High School for Girls, to be called "The City of London School for "Girls, founded by William Ward" - -	20,000

	£
Mason's Charity, founded in 1881, for the Scientific College at Birmingham	16,000
*The Amalgamated Chairs Fund at University College, Liverpool, established in 1882	55,000
*The Holloway College at Egham, in Surrey, founded in 1883, for the Education of Women of the Middle and Upper Middle Classes	300,000
*Westfield College, Hampstead, founded in 1883, for the Education of Women	10,000
George Hudson's Charity, founded in 1884, for the Education, &c. of Orphan Boys and Girls, at Sunderland and Monkwearmouth (Durham)	169,335
Dodgson's Charity, founded in 1884, for the Grammar School at Blackburn	10,000
Pool's Charity, founded in 1886, for Exhibitions at the Wyggeston Hospital Schools, Leicester	6,828
Winkworth's Charity, founded in 1886, for Scholarships at Newnham College, Cambridge	4,000
Richard Berridge's Charity, founded in 1887, for advancement of Education in Economic and Sanitary Sciences	200,000
The Quain Fund, established in 1887, for the promotion and encouragement, in connexion with University College, London, of General Education in Modern Languages and Natural Science	37,000
*The Lady Whitworth Exhibitions, founded in 1888, in connexion with the High School for Girls at Manchester	2,000
*The Tavistock Grammar School Endowment. Gift by the Duke of Bedford in 1889	20,000
Emily Pfeiffer's Charity, founded in 1890, for the Education and Culture of Women	59,000
*The Lister Scholarships and Sports Endowment Fund, established in 1890, in connexion with the Grammar School at Bradford	5,000
The Evans Exhibitions, founded in 1891, for Scholars at the Intermediate School at Builth (Brecknock)	8,000
Allen's Charity, founded in 1893, for the establishment of a Scholarship at the University of Cambridge	10,000

(*b.*) Church Purposes.

(*b.*) Church Purposes.

	£
Boyd's Charity, founded in 1883, for augmentation of poor Benefices in the Patronage of the Dean and Chapter of Exeter	10,000
Thompson's Charity, founded in 1887, for the erection of a Church and Parsonage House at Cheriton (Kent), and for the Endowment of the Benefice	10,000
Towgood's Charity, founded in 1889, for the benefit of the Vicar of Sawston (Cambridge)	6,000
Chaffyn Grove's Charity, founded in 1892, for augmentation of stipends of certain Incumbents of Benefices in Wilts and Dorset	12,000
*The Broadmead Fund, established in 1893, for improving the Endowment of small Livings in Somersetshire in the Diocese of Bath and Wells	7,238

(*c.*) Purposes of Nonconformist Bodies.

(*c.*) Purposes of Nonconformist Bodies.

Goldsmid's Charity, founded in 1878, for the Ministers of the West London Synagogue of British Jews	20,000
Wheeler's Charity, founded in 1883, for the Minister and poor members of New Lane Baptist Chapel at Lymington (Hants)	10,000
Wood's Charity, founded in 1893, for stipend of Roman Catholic Priest attached to a certain Church in Sussex	10,000

(*d.*) Almshouses and Pensions.

(*d.*) Almshouses and Pensions.

*The Barton Charity, founded in 1884 and 1885, for Almshouses at Turvey and Bedford	15,833
*The Penn Almshouses at Greenwich, founded in 1885	12,700
Farrar's Charity, founded in 1886, for Pensions for Poor Women at Halifax	32,000
Cleave's Charity, founded in 1888, for 12 Almsmen and eight Almswomen at Crediton (Devon)	10,000

	£
Massey's Charity, founded in 1891, for Pensions for Widows, Orphans, and others, at Nottingham - - - - -	31,187
Clarke's Charity, founded in 1892, for pensions for Poor Men of Putney, &c. - -	12,200
Fox's Charity, founded in 1893, for Almshouses at Norton (Durham) - - - -	20,000

(*e.*) Medical Relief (including Hospitals) and Nursing.

(*e.*) Medical Relief (including Hospitals) and Nursing.

Jones' Charity, founded in 1875, for the Liverpool Royal Infirmary - - - -	25,000
Powell's Charity, founded in 1877, for the Bristol General Hospital - - - -	19,000
Wm. King's Charity, founded in 1884, for St. George's Hospital, London - - -	100,000
*The John Horniman Convalescent Home, founded in 1889, at Worthing - - -	25,118
*The Hospital Convalescent Home, founded in 1890, for Patients from London Hospitals, when discharged as convalescent - - -	141,000
E. Bertie-Mathew's Charity, founded in 1891, for endowing St. Luke's Convalescent Home or Hospital at Torquay - - -	35,000
Lady Forester's Charity, founded in 1893, for a Cottage Hospital at Wenlock, and a Convalescent Home elsewhere (estimated, subject to further proceedings in the Chancery Division of the High Court of Justice, at) - - -	400,000

(*f.*) Distribution to the Poor.

(*f.*) Distribution to the Poor.

Sir Titus Salt's Charity, founded in 1877, for the Sick and Aged Poor of Saltaire, in the West Riding of York - - - - -	30,000
The Goreley Charity, founded in 1880, for the benefit of the Poor of Margate, Canterbury, and the Isle of Thanet - - - -	12,926
The Cornelius Harley Christmas Charity, founded in 1881, for the benefit of the Poor of Great Yarmouth - - - -	61,100
Phillips' Charity, founded in 1885, for the benefit of deserving needy persons at Bristol -	20,112

	£
Spencer's Charity, founded in 1888, for Aged or Infirm Poor Women, and for Almshouses at Coventry - - - - - - -	108,000
Smith's Charity, founded in 1889, for the benefit of poor persons at Cirencester (Gloucester) - - - - -	20,000
Goodlake's Charities, founded in 1893, for Clothing for Poor, and for Blind Persons resident in certain Parishes in Berkshire (reversionary) - - - - -	12,300

(*g.*) Other Public Uses.

(*g.*) Other Public Uses.

(i.) *Public Parks, Recreation Grounds, &c.*

*Public Park of 29 acres at Newcastle-upon Tyne, given in 1879 by Sir William Armstrong (now Lord Armstrong).

*Public Park of 27 acres at Great Grimsby, given in 1883 by Edward Heneage, M.P.

*Roath Park, Cardiff. A Public Park of 121 acres, given in 1889 by the Marquess of Bute and others.

*Public Park of 15 acres, and ruins of Cistercian Abbey of Kirkstall, near Leeds, given in 1890 by Colonel North.

*The Clarence Park. A Public Park and Recreation Grounds, together 24 acres, at St. Alban's, given in 1894 by Sir John Blundell Maple, M.P.

(ii.) *Miscellaneous Purposes.*

	£
T. A. Mitchell's Charity, founded in 1875, for charitable purposes benefiting the City of London - - - - - -	89,400
*William Dudley's Charity, founded in 1875, at Birmingham, for Young and Aged Tradesmen and for Charitable Institutions for the relief of human suffering - - -	100,000
Gardner's Charity for the Blind in England and Wales, founded in 1879 - - - -	300,000
The Nathaniel Reyner Trust Fund, established in 1880, for charitable, educational, and benevolent purposes - - -	74,914

	£
*Ogilvie's Charity, founded in 1887, for Convalescent Homes, Hospitals, poor Governesses, Shipwrecked Seamen, &c. (besides a further 70,000*l.* in 1890) - -	148,000
*Guinness' Charity, founded in 1890, for Housing the Working Classes in and near London - - - - - -	200,000
Guesdon's Charity, founded in 1891, for philanthropic and charitable purposes, in England, Wales, and elsewhere. Funds dealt with by order of the Court of 19th February 1895 (about) - - - - - -	299,000

Observations on this Statement.

(10.) It should be borne in mind that the foregoing statement does not purport to represent the number, but only the importance, of Charities subject to our jurisdiction, which have been founded during the last twenty years. Besides the large number of Charities founded during that period with an endowment of less than 1,000*l.*, there are omitted from this enumeration many Charities, of the particulars of which we have not yet been fully informed. The number of new Charities created in each year, and reported to us, averages, as we stated in par. 14 of our last (41st) Report, about 500; and it would appear that there has been a tendency, concurrently with the passing of such Acts of Parliament as the Charitable Trusts Acts, the Endowed Schools Acts, and the City of London Parochial Charities Act, 1883, for this number to increase rather than to diminish. Indeed, there is reason to think that the latter half of the 19th Century will stand second in respect of the greatness and variety of the Charities created within its duration, to no other half-century since the Reformation. And, as to one particular branch of Educational Endowments, namely, that for the advancement of the Secondary and Superior Education of Girls and Women, it may be anticipated that future generations will look back to the period immediately following upon the Schools Inquiry Commission and the consequent passing of the Endowed Schools Acts, as marking an epoch in the creation and application of Endowments for that branch of Education similar to that which is marked, for the Education of Boys and Men, by the Reformation.

Supplementary Digests.

(11.) The following is a list of the Ancient Counties in England for which Supplementary Digests of Endowed

Charities were compiled and presented to the House of Commons up to the end of 1894 (*see* 41st Report, pars. 8–10), viz.:—

Anglesey,	Leicester,
Berkshire,	Lincoln,
Buckingham,	Monmouth,
Cambridge,	Northampton,
Chester,	Nottingham,
Cornwall,	Oxford,
Cumberland,	Salop,
Derby,	Somerset,
Dorset,	Stafford,
Durham,	Suffolk,
Essex,	Surrey,
Gloucester,	Sussex,
Hereford,	Warwick,
Huntingdon,	Wilts,
Kent,	York (West Riding),

and similar Digests are in course of preparation for the Counties of Bedford, Devon, Hertford, Lancaster, and Northumberland. When these are finished, Supplementary Digests will have been completed for 35 out of the 52 Ancient Counties of England and Wales. These Ancient Counties include, it should be understood, not only the modern Administrative Counties, but also the County Boroughs, created by or in pursuance of the Local Government Act, 1888.

The Charity Inquiries (Expenses) Act, 1892.

(12.) In paragraphs 12–22 of our last (41st) Report we gave some account of the object and provisions of the Charity Inquiries (Expenses) Act, 1892, and of the course of procedure, and the cases then in progress, under that Act. The Inquiry, under the Act, into the Charities of the Administrative County of the West Riding of York is proceeding; and Reports upon 40 parishes have been presented to Parliament. And with reference to the observations, made in pars. 18 and 21 of our last Report, as to the five great County Boroughs of Bradford, Halifax, Huddersfield, Leeds, and Sheffield, which are comprised within the Ancient County of the West Riding, we are now able to state that, in addition to the Borough of Bradford, the Boroughs of Halifax, Leeds, and Sheffield have, each of them, undertaken to pay the whole cost of an Inquiry and Report under the Act. The Inquiry in the Borough of Bradford has been completed, and the Report has been presented to

Cases now in progress under the Act. West Riding of York.

County Boroughs of Bradford,

Parliament, and issued. The Inquiry in the Borough of Halifax was begun in the month of October 1894, and is now completed. The Inquiry into Charities in the Administrative County of London is proceeding (*see* 41st Report, par. 19); and Reports upon the Charities in four parishes have been presented to Parliament. The Inquiry under the Act into Charities in the County of Merioneth was begun, as anticipated in par. 20 of our last (41st) Report, in April 1894, and has been completed; and the Reports on the several Parishes of that County are now undergoing final revision for presentation to Parliament. The Reports on the Inquiry, mentioned in par. 22 of our last Report, into Charities in the Parishes of Richmond, Petersham, and Kew, in the County of Surrey, have been completed, presented to Parliament, and issued.

and Halifax.

County of London.

County of Merioneth.

County of Surrey. Parishes of Richmond, Petersham, and Kew.

(13.) The general arrangement of the Returns, presented to Parliament in the result of these Inquiries, is that which we fully described in pars. 13 to 17 of our 39th Report to Your Majesty. It will not, therefore, be necessary to say more at present on that subject than this: that, in every case of an Inquiry by us under this Act into the Charities of a County, a Return is presented by us to the House of Commons upon every Parish in that County, whether found to contain Charities subject to our jurisdiction or not; that the Return for each Parish is issued separately, and comprises, besides the Report made to us by our Assistant Commissioner in the result of his local Inquiries, a complete reprint of the Report of the former Commission of Inquiry (commonly known as Lord Brougham's Commission) and of the Digest presented by us to Parliament between the years 1860 and 1875; that eventually the whole of the separate Parish Reports are collected and issued together as a County Volume or Volumes; and that there is, at the same time, issued a new edition of the above-mentioned Digest, revised in accordance with the results of the inquiries.

Contents of the Returns presented to Parliament in the result of these Inquiries.

(14.) Besides the Inquiries under this Act mentioned in our last Report, the progress of which is described in the preceding paragraphs, the following additional

Forthcoming Inquiries under the Act.

County of Glamorgan.

Inquiries under the Act are either already begun or are in prospect. The Council of the Administrative County of Glamorgan passed, on the 20th December 1894, a Resolution to pay the whole cost of an Inquiry under the Act. This is the first instance of an Administrative County (other than a County Borough) in England and Wales undertaking to pay the whole cost of such an Inquiry; and we accordingly, in accordance with the rule of practice explained in pars. 15 to 17 of our last Report, sought and obtained authority from the Treasury to make the arrangements necessary for beginning the Inquiry at once. We have appointed for that purpose an Assistant Commissioner familiar with the Welsh language, who has been instructed to employ that language, in the course of his public sittings in each Parish, whenever and as fully as shall be desirable for the purpose of obtaining accurate and complete information from all persons attending those sittings; and the Inquiry has been begun and is now proceeding. Provision has been duly made, in the estimate for our Department for the ensuing financial year, for the continuance of the Inquiry. We propose to begin very shortly the Inquiries in the County Boroughs of Leeds and Sheffield, the whole cost of which the Councils of those Boroughs have, as mentioned in par. 12, undertaken to pay. The Councils of the Administrative Counties of Anglesey and Flint passed, in each case, in April 1894, a Resolution to pay half the estimated cost of an Inquiry under the Act; and we have accordingly obtained from the Treasury authority for provision in the estimate for the ensuing financial year for holding these Inquiries, and hope to undertake them at an early date in that year.

County Boroughs of Leeds and Sheffield.

Counties of Anglesey and Flint.

The Local Government Act, 1894.

(15.) The passing of the Local Government Act, 1894, (56 & 57 Vict. c. 73.) is an event which has affected in no ordinary degree the scope and conditions of the work of this Commission. That Act, though its primary object is, as its title indicates, one with which our Board is not directly concerned, provides, nevertheless, incidentally, for an unexpected expansion of our jurisdiction, while at the same time it conveys a distinct recognition of the judicial character which, in the

course of recent discussions, has been attributed to that jurisdiction by high authority, since it entrusts to our Board, by s. 75 (2) the duty of determining, subject to an appeal to the High Court, and so judicially, questions arising upon the application of those of its provisions which relate to Charities.

Bearing of the Act on the mode of appointing Trustees of Charities.

(16.) The direct bearing of the Act upon Charitable Endowments is mainly concerned with the mode of appointing Trustees. Considerable powers in this respect are entrusted to Parish Councils and Parish Meetings, subject, in some, but not in all, cases, to our allowance and approval. The position, in respect of Charities, of the Parish Council and Parish Meeting as the local authorities in rural parishes, is further recognised by provisions for giving notice to those bodies of Schemes proposed by our Board, and for requiring that accounts of all non-Ecclesiastical Charities which are Parochial shall be rendered to the Parish Meeting, and that the names of beneficiaries of Dole Charities shall be communicated to the Parish Council or to the Parish Meeting, as the case may be. We cannot but recognise with satisfaction in these provisions the fulfilment of the expectation which we have expressed in former Reports (38th Report, par. 15, 40th Report, par. 36), that the long-contemplated constitution of representative local authorities, throughout the country, would satisfy the need which we felt for the interposition, between the local administrators of individual Charities, and our Board as the agent of central control, of some authority entitled to speak in the name of the interested localities. This intervention has been specially needed in furtherance of the efforts (described in our 40th Report, pars. 30–37), which we have long continued to make, to secure the introduction of a substantial representative element into the trusteeship of local Charities.

Effect of the Act on the work of this Office.

(17.) The few months which have elapsed since the passing of this Act have sufficed to indicate the mode, if not the extent, of its effect upon our current work of exercising a central control over the administration of Charitable Trusts. With the single exception of the annual return, to our Office, of accounts—which is required from the Trustees of all Charities subject to our jurisdiction,

irrespectively of the circumstances of individual Charities —our functions in respect of Charities are practically confined, like those of Courts of Equity, to dealing with each case of a Charity as it is brought before us, whether by those directly connected with it, as Trustees or beneficiaries, or by strangers to the trust. The result of this procedure has been that only a comparatively small proportion of the whole aggregate of Charities throughout the country has hitherto been at any one time under special consideration. It is to be expected that, in the future, the existence of Parish Councils, expressly charged, as they are, with particular duties in respect of Parochial Charities, will tend largely to increase the number of cases brought to our notice, as well as to introduce an additional factor into our dealings with every case in which the affairs of a Parochial Charity are brought before us, otherwise than by the direct action of the local authority.

As to permanent work.

As to temporary work.

(18.) So much may be predicted with some confidence of the operation of this Act in respect of its permanent effect upon our work, as distinguished from the special pressure incident to the business of aiding the local authorities in giving effect to those provisions of the Act which immediately affect the whole aggregate of non-Ecclesiastical Charities which are Parochial, with the exception of Elementary Schools and Charities of recent foundation. It is around the question whether or not a particular Charity is Ecclesiastical or Parochial, and so included in, or excluded from, the operation of the main provisions of the Act as to Charities, that this immediate and, it may be presumed, temporary influx of applications to our Board has centred; and when it is considered that, in order to determine the questions presented to us it is in many cases necessary to collect from various sources the past history of individual endowments, it becomes evident that the energies of our staff, even when reinforced, must, for some time to come, be severely taxed in coping with new demands thus arising simultaneously in every part of the country.

Questions of construction raised under the Act.

(19.) As the Act was not brought into effectual operation until the month of December last, it would

be premature to offer at present any judgment upon its working, so far as Charities are concerned; but it may be mentioned that, besides the leading issues already mentioned, many questions upon the construction of the Act are presented to us for solution. The meaning to be attributed to such terms as Public Purposes, Parish Property, and Allotments, of which no definition is given in the Act, must be determined upon the principles of legal construction adopted by the Courts to which an appeal from our decisions lies. Difficulty must also arise in cases in which the Act contains no provision for the apportionment of Charities, part of the endowment of which is excluded from the operation of the Act, and also in cases in which a parish entitled to the benefit of a Charity has been divided by or in pursuance of the Act; but we anticipate that these difficulties, so far as they may not be met by orders made by County Councils under section 36 (3) of the Act, may, for the most part, be surmounted either by means of the action of joint committees appointed by the several local authorities representing the parishes or districts comprised within the area of the Ancient Parish, or by the establishment by our Board of Schemes moulding the Charities affected so as to accord with altered circumstances.

Authoritative determination of some of these questions required.

(20.) The circumstance that the Act deals, necessarily in general terms, with the aggregate of Charities within its scope, presenting, as those Charities do, a very great variety and complexity of constitution and purpose, points to the need for the authoritative determination by a judicial Court of several of the questions thus raised and to be raised, as a condition of a clear and general appreciation of the application of the Act to Charities. Meanwhile, we have endeavoured to circulate generally among Trustees of Charities and local authorities some information tending to explain the operation of the Act upon Charities, as well as to remove certain misconceptions of its object, which we have found to be widely prevalent. Copies of two Memoranda circulated with this view will be found in Appendix B.

Explanatory Circulars issued. (Appendix B.)

Inquiry by Committee of House of Commons into control of this Commission by Parliament. (Appendix C.)

(21.) On the 30th of March 1894 a Select Committee was appointed by the House of Commons to inquire "whether "it is desirable to take measures to bring the action "of the Charity Commission more directly under the

" control of Parliament, and to give it more effectual " means of dealing with the business which will come " before it." The Committee held its first meeting on the 14th of April, and continued its sittings until the 16th of July, in that year. During that period the Committee met on twenty-one days, on seventeen of which evidence was taken. Several present and former members of our Board, and also our Secretary, were examined by the Committee, and a considerable amount of documentary evidence, mainly statistical, was furnished by us to the Committee. The Committee presented their Report to the House of Commons on the 16th of July, when the same was ordered by the House to be printed, together with the proceedings of the Committee, Minutes of Evidence, Appendices, and Index. The documentary evidence tendered by us to the Committee is contained in the Appendices to their Report numbered 1–16 and 20–22 inclusive. A table of the contents of these appendices forms Appendix C. to this Report.

Judgment in the Court of Appeal on exemptions under the Charitable Trusts Act, 1853, sec. 62. (Appendix D.)

(22.) On the 10th of August 1894 a decision upon questions materially affecting the extent of our jurisdiction under the Charitable Trusts Acts was given by the Court of Appeal in the case of *Re The Clergy Orphan Corporation.** By s. 62 of the Charitable Trusts Act, 1853, provision was made for the exemption from the jurisdiction created by that Act of several classes of Charitable Trusts, and, among others, of "any Charity maintained partly by " voluntary subscriptions and partly by income arising " from any endowment." This provision is stated in much detail, and is couched in language which is highly complicated, and which has been declared by judicial authority to be obscure; and, within a very short time after its enactment, questions as to its construction were raised, and ultimately came, in 1859, before the late Lord Romilly, as Master of the Rolls, in the case of *The Corporation of the Sons of the Clergy* v. *Sutton.*† Lord Romilly's judgment in that case, which gave a wide construction to the terms of the exemption, was arrived at with considerable hesitation, and was expressed in ambiguous language. It was, however, followed in a series of subsequent decisions, in the course of which inferences were drawn from it, tending not merely to widen the scope of the exemption, but also to establish principles giving rise to

* L. R. [1894] 3 Ch. 145. † 27 Beav., p. 651.

serious doubt as to the inclusion within our jurisdiction of large classes of Charities apparently not comprised in this particular provision of the Act of 1853.

Previous decisions.

(23.) That the questions thus raised were of general concern is indicated by the fact that every decision, including that recently given by the Court of Appeal, on the construction of this exemption, has been given upon the question whether, in view of the provisions of s. 62 of the Charitable Trusts Act, 1853, as quoted above, a vendor could make a good title to real estate subject to a charitable trust, without the sanction of our Board; the vendor in each case alleging that the property was exempted from our jurisdiction and consequently saleable without our sanction. As a consequence of the mode in which the question was thus raised, all these decisions, prior to that of the Court of Appeal in *Re The Clergy Orphan Corporation*, were given by Courts before which neither our Board nor the Attorney-General was represented, and which, consequently, proceeded solely on arguments addressed to them by parties having none but a private interest in the construction of the exemption. In the case, however, of *Re The Clergy Orphan Corporation* we were able, at length, to bring the whole of the questions involved in the decisions given upon this exemption before a Court of first instance, which, holding itself bound by previous decisions, followed the case of *The Corporation of the Sons of the Clergy* v. *Sutton*. From this decision we appealed, with the result that, although this particular exemption was held to attach to the property proposed in that case to be sold, the Court of Appeal expressly repudiated the grounds of Lord Romilly's decision in *The Corporation of the Sons of the Clergy* v. *Sutton*, and the erroneous inferences which had been drawn from it by subsequent decisions.

Result of the Judgment of the Court of Appeal in *Re The Clergy Orphan Corporation.* (Appendix D.)

(24.) The result of this decision has been considerably to narrow the scope of the exemption, and, by the determination of several collateral questions, to remove much of the difficulty and complexity incident to its application. It would be out of place here to state in detail the various points, involving, as some of them do, highly technical considerations, on which the Court of Appeal has given an opinion in this case; but three

propositions of general applicability have been laid down, which admit of simple statement—

(*a.*) The term "Endowment," as used in the Charitable Trusts Acts, comprises all property subject to a charitable trust, whether held on trusts which allow the application of capital to the maintenance of a Charity, or upon trusts which confine the charitable application to the income, and whether or not held for some special purpose or trust in connexion with a Charity, as distinct from its general purposes.

(*b.*) The provision in s. 62 of the Charitable Trusts Act, 1853, quoted above, applies exclusively to "mixed Charities," *i.e.*, those maintained partly by voluntary subscriptions and partly by income arising from any endowment.

(*c.*) The burden of proof rests upon those who claim exemption from the Charitable Trusts Acts.

Effect of the Judgment shown by the decision in *Re Gilchrist Educational Trust.* (Appendix D.)

(25.) The effect of this decision in facilitating the assertion of our jurisdiction has already been illustrated by the decision in *Re Gilchrist Educational Trust*,* given by Kekewich, J., on the 19th of December last, in which it was held that a Charitable Trust so worded as to permit the Trustees to expend, at their discretion, the whole of its capital endowment upon the prescribed purposes, and so to determine the trust, is within the jurisdiction of the Charitable Trusts Acts. Copies of the judgments in the two cases of *Re The Clergy Orphan Corporation*, and *Re Gilchrist Educational Trust*, will be found in Appendix D.

Judgment on another exemption under the Charitable Trusts Act, 1853, sec. 62. (*Re The St. John Street Wesleyan Methodist Chapel, Chester.*)

(26.) Another decision of some importance has been given, during the past year, upon a question arising under that part of section 62 of the Charitable Trusts Act, 1853, which relates to the exemption of places of meeting for religious worship, in *Re The St. John Street Wesleyan Methodist Chapel, Chester*†; and this decision has led to the passing during the past year of an Act amending that part of the section. The exemption is in these words:—"This Act (the Charitable Trusts "Act, 1853, with which the subsequent Charitable "Trusts Acts have been incorporated) shall not extend "* * * * * to any building registered as a place

* L. R. [1895] 1 Ch. 367. † L. R. [1893] 2 Ch. 618.

" of meeting for religious worship with the Registrar-
" General of Births, Deaths, or Marriages in England and
" Wales, and *bonâ fide* used as a place of meeting for re-
" ligious worship." In the case above mentioned it was held that this exemption extended only to the Chapel itself, and not to other buildings and property held therewith. This decision was found to give rise to practical difficulties in cases where such other buildings or property were closely connected with or not easily separable from an exempted Chapel. A Bill was accordingly prepared, in concert with our Board, and was introduced into Parliament during last Session, which ultimately passed into law as the Charitable Trusts (Places of Religious Worship) Amendment Act, 1894 (57 & 58 Vict. c. 35).

Act of Parliament passed in consequence of this Judgment, The Charitable Trusts (Places of Religious Worship) Amendment Act, 1894.

(27.) By this Act it is provided that the exemption of places of worship stated above shall extend to—

Provisions of this Act.

(*a.*) Any forecourt, yard, garden, burial ground, vestry, or caretaker's house, in respect of situation connected with, and held upon the same trusts as, any building registered and *bonâ fide* used as a place of meeting for religious worship.

(*b.*) Any Sunday School-house or other land or building which shall be certified by an Order of the Charity Commissioners, made upon the application of one or more of the Trustees or persons acting in the administration thereof, to be held upon the same trusts as any building registered and used as aforesaid or upon like trusts, and to be in respect of situation so connected with or held or used in connexion with such building that it cannot conveniently be separated therefrom.

(28.) In our last Report (par. 24–32) we gave a statement, in summary, of the results of certain financial operations which we had found it necessary to undertake, in the course of carrying into effect the provisions of the City of London Parochial Charities Act, 1883, for securing the transfer of so much of the endowment of the numerous separate Charities, comprised in the Central Scheme approved by Your Majesty on the 23rd of February, 1891, as consisted of personal estate, from the various bodies of Trustees of those Charities, to the single body of Trustees of the London Parochial Charities constituted by that Scheme. The circumstances in

Proceedings for carrying into effect Schemes made under the City of London Parochial Charities Act, 1883. (Appendix E.)

which these operations were undertaken and completed are stated in detail in previous Reports (39th Report, pars. 60–67, 40th Report, pars. 52–65, 41st Report, pars. 24–32); and it is unnecessary now to do more than to explain that, by the proceedings there described, the transfer to the Trustees of the London Parochial Charities of full control over the whole of the mass of heterogeneous endowments of the Charities of the Parishes comprised in the Second Schedule to the City of London Parochial Charities Act, 1883, was completed in the course of the year 1893. In Appendix E. to this Report will be found a statement in detail of the process of transfer, and of the other operations described in summary in our last Report, showing (among other things) the particular Parishes and Charities whence each item of the aggregate amount dealt with has been derived, as well as the particulars of the expenditure incurred in carrying into effect the provisions of the City of London Parochial Charities Act, 1893.

New institutes remaining to be established under the Act.

(29.) We proceed to state, in continuation of the information given in our last Report (par. 33), the progress made in the establishment of so many of the nine Institutes (*see* 40th Report, par. 52), proposed to be founded by Schemes made under the City of London Parochial Charities Act, 1883, as were not completed at the beginning of the past year. Of these nine Institutes four are already completed, viz.: the Borough Road Polytechnic, and the Battersea Polytechnic, opened in January 1894; and the Bishopsgate Institute, and the St. Bride's Institute, opened in November 1894. The five remaining Institutions are in various stages of progress.

The Cripplegate Institute.

Cripplegate Institute.

The conveyance of the site of this Institute has now been completed; plans of the proposed buildings have been approved by us; and the Governors have been authorised to accept a tender for the execution of the work at a cost of 22,801*l.*

The Northampton Institute.

Northampton Institute.

The erection of the Institute is proceeding; and a sum of 19,700*l.* has been expended out of a total authorised cost of 34,207*l.*

The South-Western Polytechnic Institute.

South-Western Polytechnic Institute.

The Governors have been authorised to accept a tender for the completion of a second section of the building, in accordance with approved plans, at a cost of 9,490*l.*, which, with the cost of the first section previously authorised, and now in progress, will make a total expenditure on building of 24,014*l.*

The North-Western Polytechnic Institute.

North-Western Polytechnic Institute.

We have conferred with the Governors upon the obligation imposed on them of making some progress towards the establishment of this Institute; and it is understood that efforts are being made to secure the freehold of the proposed site.

The Northern Polytechnic Institute.

Northern Polytechnic Institute.

Plans of the proposed buildings have now been approved by us; and the Governors have been authorised to accept a tender for the execution of the first two sections of the work, at a cost of 15,531*l.* The Cloth-workers' Company have arranged for the commutation of an annual grant, promised by them to the Institute for 30 years, into a donation of 10,000*l.*, which, with the sum of 7,500*l.* previously contributed by or through the instrumentality of the Company, makes a total contribution by them of 17,500*l.*

New Institute, at Woolwich, not founded under the Act, but by other means.

(30.) During the past year there has been established, on a permanent footing, an Institute so closely akin to those established directly by Schemes made under the City of London Parochial Charities Act, 1883, that it may not be out of place to notice it here. At the time when proposals were made to our Board, while acting under the now expired powers conferred by that Act, for the establishment of Polytechnic and other Institutes, a proposal was made, among others, for the establishment of an Institute at Woolwich. It was found, however, that the amount of local aid which could be obtained towards the establishment of such an Institute, was not sufficient to fulfil the conditions which we had found it necessary to attach to a grant of an annual subsidy towards the maintenance of Institutes estab-

Description of those means.

lished by our Schemes; and no further progress was made in the matter in the course of our proceedings under the Act. Meanwhile, certain donors furnished the funds required to secure a building at Woolwich convenient for the purpose of the proposed Institute, and to carry on in it work of a social and educational character similar to that now carried on in the Polytechnic Institutes established by our Schemes. In the course of the past year, however, it became evident that it was impossible to carry on an Institute thus founded, without some support from public funds, which could not be obtained unless the Institute were established on a permanent footing. Finding, in these circumstances, that the Institute, which was doing good work, was likely to be closed, the Technical Education Board of the County Council of London undertook to secure its interim maintenance pending negotiations for its establishment on a more definite footing. In the result of these negotiations the property occupied by the Institute has been permanently settled upon trusts closely corresponding with those to which the Polytechnic Institutes established by our Schemes are subject; and, as a consequence of this step, annual subsidies to the following amounts have been promised for the support of the Institute, viz.:—

	£
The Trustees of the London Parochial Charities - - - - - - -	1,000
The Technical Education Board of the London County Council - - -	1,500
The Woolwich District Board of Works -	500
and	
The Secretary of State for War - -	200
Making a total annual income from public funds of - - - -	3,200

In addition to their annual contribution, the Technical Education Board of the London County Council have promised a grant of 2,500*l.* towards the equipment of the Institute, on condition that a like sum shall be contributed from other sources within a limited time. That Board has also arranged to contribute 200*l.* a year towards a Day School of Domestic Economy which is about to be opened in the Institute. The circum-

stances of the Woolwich Institute, situated, as it is, in the midst of a large and closely concentrated population of artizans employed in the Woolwich Arsenal, are, in many respects, more favourable than those of the other Polytechnic Institutes in London; and are such as to encourage a confident expectation of the rapid development and substantial success of that Institute.

The Charitable Trusts (Recovery) Act, 1891.

(31.) Since the commencement, in the course of the year 1892, of proceedings under the Charitable Trusts (Recovery) Act, 1891, which empowers us, with the sanction of the Attorney-General, to institute proceedings for the recovery of any property the income of which does not exceed 20*l.* a year, and which appears to belong to a Charity, we have resolved to apply to the Attorney-General for leave to institute proceedings for the recovery of property in 32 cases. In nineteen of these cases our action has already been followed by the recovery in full of the property claimed. In two cases the sanction of the Attorney-General to the institution of the necessary proceedings has been obtained, and instructions have been given for their commencement; and four cases are still under consideration. In the remaining seven cases the facts did not appear to the Attorney-General to require further action.

Provisions of the Welsh Intermediate Education Act, 1889, for Treasury Grant to County Schools.

(32.) By sec. 9 of the Welsh Intermediate Education Act, 1889 (52 & 53 Vict. c. 40), it is provided as follows:—

(1.) The Commissioners of Her Majesty's Treasury shall annually, out of moneys provided by Parliament, pay in aid of each School aided by the County, and subject to a Scheme made under this Act, such sums as herein-after mentioned.

(2.) The sums to be so paid shall depend on the efficiency of the Schools aided by the County, as ascertained by such annual inspection and report as may be required by the Regulations from time to time made by the Treasury for the purposes of this section, and shall be of such amounts as may be fixed by those Regulations, and shall be paid in manner provided by those Regulations.

(3.) The aggregate amount of the sums paid by the Commissioners of Her Majesty's Treasury in any year in respect of the Schools in any County shall

not exceed the amount payable in that year in pursuance of this Act out of the County Rate.

(4.) The Treasury may from time to time make, and, when made, vary and revoke, Regulations for the purposes of this section.

Treasury Regulations as to the Grant. (Appendix F.)

(33.) In pursuance of those provisions, the Lords Commissioners of Your Majesty's Treasury, on the 20th June 1892, made Regulations which are mentioned in paras. 49–50 of our 40th Report, and a copy of which is contained in Appendix D. to that Report, but which, for convenience of reference, we have placed also in Appendix F to this present Report. On reference to those Regulations, it will be observed that the Treasury Grant is payable only in respect of schools which are—

(*a*) aided by a County. That is to say, which receive support from a rate, raised in a County or County Borough in Wales or Monmouthshire, under the provisions of sections (3) and (8) of the Welsh Intermediate Education Act, 1889;

(*b*) subject to a Scheme made under that Act;

(*c*) so conducted as to fulfil the seven conditions prescribed in the third Regulation (*see* Appendix F.);

(*d*) inspected and examined for the purpose of ascertaining whether those conditions are fulfilled; and

(*e*) reported upon, in the result of such inspection and examination, by our Board to the Treasury.

Inspection and examination of Schools, and Reports to the Treasury, required by these Regulations.

(34.) It will also be seen that the Regulations provide that this inspection and examination may be conducted by a Central Welsh Board for Intermediate Education established by Scheme under the Act, provided that such Scheme is approved by the Treasury; and that, if we report to the Treasury that any of the above-mentioned seven conditions are not fulfilled, the Grant may be refused or reduced by such number of tenths as the Treasury may determine. In par. 37 of our last (41st) Report we stated that we had prepared and published the draft of a Scheme for establishing such a Central Welsh Board as is contemplated by these Regulations, and that this draft Scheme had been approved by the Treasury. We have, subsequently, submitted this Scheme to the Education Department; but it has not yet come

into operation; and, consequently, the Central Welsh Board has not yet been formed. Under these circumstances, it became necessary to make provisional arrangements for the inspection and examination of Schools for which a grant might be claimed for the financial year ending 31st March 1895.

Proceedings for giving effect to the Regulations.

(35.) In preparing for the performance of the new and responsible duty, in regard to the administration of Secondary Education in Wales and Monmouthshire, entrusted to our Department by the Treasury Regulations, we considered it to be important that an uniform date should be fixed for the inspection and examination of all the Schools in aid of which a Treasury Grant is claimed in any year, for the transmission to us of the reports of the inspectors and examiners, for the presentation of our Reports on the results to the Treasury, and for the issue of the Grants. From inquiries which we made in the spring of 1894, it appeared that the time of year for inspection and examination which would be most favourable to the Schools, would be the latter part of the month of July, when the Schools, some of which are situated in remote and mountainous districts, would have had the benefit of the summer season. We accordingly made, after communication with the Treasury, certain arrangements, which may, perhaps, when the Central Welsh Board is established, require revision by us in concert with that Board, and with the Treasury, but which, as an experiment, have worked well for the purposes of the past year.

Arrangements made with the Treasury. (Appendix G.)

(36.) The details of these arrangements are set out in the correspondence between the Treasury and our Board on the subject, a copy of which correspondence will be found in Appendix G. On reference to that Appendix it will be seen that it has been arranged that the inspection and examination of all the schools in respect of which grants are claimed shall annually take place in the course of the month of July, and the results shall be transmitted to us before the end of October, so that we may be able to report to the Treasury in the course of the following January or February, and the grants may be paid before the end of March, when the financial year closes. It was also arranged that, as a provisional expedient (in default of the existence of a Central Welsh Board),

the inspections should, for the past year, be conducted by one of our Assistant Commissioners, and the examinations by examiners appointed, with our approval, and paid, for that purpose, in each case, by the County Governing Body, as constituted by the Scheme, made under the Welsh Intermediate Education Act, 1889, for the Intermediate and Technical Education of the County or County Borough in aid of whose Schools a Grant should be claimed.

Locality and names of the Schools which were inspected and examined in 1894.

(37.) Upon the communication by us of the material part of these arrangements to the several County Governing Bodies established by Scheme under the Welsh Intermediate Education Act, 1889, two County Governing Bodies applied for a Grant for the year ending 31 March 1895, namely :—

(*a.*) The County Governing Body of Carnarvon in respect of:

A Boys' School at Bangor;
A Dual School (Boys and Girls) at Bottwnog; and
A Dual School (Boys and Girls) at Carnarvon.

(*b.*) The County Governing Body of Merioneth, in respect of:

A Boys' School at Bala;
A Dual School (Boys and Girls) at Barmouth;
A Boys' School at Dolgelley; and
A Dual School (Boys and Girls) at Towyn.

In addition to these seven schools, in respect of which a Grant was thus claimed, it was necessary, in accordance with special provisions contained in the Scheme for the County of Merioneth, that an eighth school, namely, that of Dr. Williams for Girls at Dolgelley, in that County, should be inspected and examined, although it does not receive support from the County Rate (*see* par. 33) and consequently no Grant could be claimed in respect of it.

Mode of conducting the Inspections and Examinations.

(38.) The work of inspecting these schools was thereupon intrusted by us to Mr. Lefroy, one of our Assistant Commissioners, and was duly completed by him, as arranged with the Treasury and the County Governing Bodies by the end of July 1894; while the examinations of the Schools were conducted by the following examiners, appointed, for that purpose, with our approval in

each case, by the County Governing body concerned, namely:

In Carnarvonshire:—

Bangor Boys' School by the Oxford and Cambridge Schools Examination Board.

Bottwnog Dual School, and Carnarvon Dual School, by Mr. Owen M. Edwards of Lincoln College, Oxford, M.A.

In Merioneth, all the Schools (*see* par. 36) by Mr. T. F. Roberts, M.A., Principal of the University College of Wales, at Aberystwyth.

And, by the end of the month of October 1894, we had duly received the reports of our Assistant Commissioner upon the inspections, and of the several examiners upon the examinations, of these Schools.

Report to the Treasury on the result. (Appendix H.)

(39.) Upon consideration by us of these reports, for the purpose of ascertaining whether the conditions of the Treasury Regulations (*see* Appendix F., Regulation 3) were duly fulfilled, it appeared that in one instance only was there ground for some hesitation in reporting to the Treasury that the condition 3 (*a*) of the Regulations, relating to the efficiency of instruction, was satisfied. We, accordingly, made to the Treasury, on the 16th of January 1895, a Report on the Schools in each of the two Counties (Carnarvon and Merioneth) in respect of which Grants had been claimed, and a copy of these Reports will be found in Appendix H.

Observations on the Reports of the Examiners.

(40.) It would be premature to draw any very general or positive conclusions from the materials afforded by the reports on the Schools examined and inspected in the course of last summer. The method of examination was not uniform; nor were all the schools examined with the same degree of fullness; and eight schools only were examined. But it so happens that this group includes five old-established as well as three newly-started Schools; and, regarded as a sample, they probably reflect not a little that is significant of the complexion and drift of Secondary Education, as hitherto pursued, in Wales. The most salient feature which they present is the predominance of the Literary and Scholastic over the Technical and "Modern" side of Education. This is specially noticeable in the reports on the examination of girls. "The girls' work," says one examiner, "in

" English Composition is almost the best work that " the School can show." The " Literary Paper " (on Shakespeare), says another, " was one of the best done " by any part of the School." On the other hand, little allusion is made in the reports to any of the branches of Domestic Economy for the teaching of which provision is made in the County Schemes. Few girls tendered themselves for examination in these subjects. There is a large class of boys learning the principles of Agriculture at Dolgelley; but the proportion of scholars attending the eight Schools who show proficiency in subjects of Technical Instruction is small, and contrasts with the larger numbers and ampler attainments of children presented for examination in Languages, History, and Composition. " It is of the greatest importance that " the Technical side of the School should be speedily " developed." Such is the observation of an examiner, who, further, indicates the main obstacle, in his opinion, to the development which he desiderates, viz., the want of suitable apparatus, especially for the teaching of Chemistry. It is much to be hoped that the attention of Local Governing Bodies will be directed to the supply of this deficiency. Otherwise the expansion of County Schools in the direction apparently most needed, and undoubtedly contemplated by the Welsh Act, will be seriously retarded.

Proceedings under the Endowed Schools Acts.

(41.) Appended to this Report are lists of the Schemes under the Endowed Schools Acts 1869–1889, which have reached during the past year the statutory stages of (1) publication in draft; (2) submission to the Committee of Council on Education; and (3) approval by Your Majesty. Those made under the Endowed Schools Acts, 1869, 1873, and 1874 appear in Appendix I. Those made under the Welsh Intermediate Education Act, 1889, are enumerated separately in Appendix K.

Under the Endowed Schools Acts

(42.) It was noticed last year that the aggregate number of Schemes published, submitted, and approved, taken

exclusively of Schemes under the Welsh Act, considerably exceeded the aggregate of any year since 1882. We have to report that the work has continued during the present year without any diminution of its amount, or, so far as we can judge, of its urgency. It has, however, been of necessity somewhat interfered with by the demands on the time of those engaged in it, whether Commissioners or other members of the Staff, arising out of Your Majesty's Royal Commission issued in March 1894 to inquire into Secondary Education in England, and of the Committee of the House of Commons above mentioned. (*See* par. 21.)

1869, 1873, and 1874. (Appendix I.)

(43.) We have, therefore, been compelled to restrict within somewhat narrow limits the work of inspection of Schools and other Endowments regulated by Schemes under the Endowed Schools Acts. Still, the record for the past year covers, in addition to the work of inspection in Wales mentioned in par. 38, the four Secondary Schools on the Foundation of the Harpur Charity at Bedford, two schools in Dunstable, three schools in the County of Cambridge, two in Devonshire, one in Nottinghamshire, three Foundations in Suffolk, and the following Foundations in London south of the Thames:—

Inspection of Endowments regulated by Schemes.

Bermondsey - -	Herold's Foundation.
Camberwell - -	Datchelor's Charity.
,, - -	Wilson's Grammar School.
Camberwell (Dulwich in)	Alleyn's College of God's Gift. (Dulwich College and Alleyn's School.)
,, ,,	James Allen's Girls' School.
Greenwich - -	Roan's Charity. (Boys' School and Girls' School.)
Hatcham - - -	Aske's Hatcham Schools. (Boys' School and Girls' School.)

Lewisham - -	Colfe's School.	Grammar
	(Girls' School.)	Grammar
Lewisham (Catford) -	St. College.	Dunstan's
Southwark - - -	St. Olave's School.	Grammar

Amending Schemes, for giving representation to County Councils. (Appendix I.)

(44.) On the other hand, the work of introducing, into the Governing Bodies constituted by the Schemes, the representatives of County Councils, and of co-operating in other ways with the Councils for the promotion of the educational duties undertaken by them under the Local Taxation (Customs and Excise) Act, 1890, being work which did not admit of postponement, has not been allowed to slacken. Schemes for the counties of Chester, Durham, Leicester, and Northumberland have been published, for Essex, Hertford, Middlesex, and Somerset have been submitted to the Education Department, and for London and Hampshire have been approved by Your Majesty, by which representatives of the County Councils are introduced into the Governing Bodies of 74 different Schools or Foundations.

Conclusions drawn from 25 years' experience of the working of the Endowed Schools Acts, 1869, 1873, and 1874.

(45.) The present year marks the completion of a quarter of a century since the passing of the Endowed Schools Act, 1869. It is also twenty years since the transfer to our Board of the jurisdiction under that Act. The appointment of the Royal Commission above mentioned (*see* par. 42), by which it is expected that recommendations will be made for a further development of the jurisdiction under the Endowed Schools Acts, and possibly for an improvement of the machinery by which they are now administered, seems to render it suitable that we should state shortly the principal modifications effected by recent circumstances in the conditions under which the jurisdiction is exercised, and some of the conclusions to which our experience has led us to attach importance.

Classification and grading of Schools.

(46.) Among the principal difficulties with which we have had to contend, in administering the Endowed Schools Acts, have been those attendant on the successful reorganisation of an Educational Foundation as a Third Grade School; that is, one suitable for boys of whom the majority must leave school earlier than about 16 years old, in order to pass into the ranks of wage-earners.

The establishment of Higher Grade Elementary Schools, supported by rates and Parliamentary Grants, charging fees so low that it is impossible for Secondary Schools, Third Grade or Second Grade, to compete with them, and giving an education in secondary subjects which is in some respects equal to that obtainable in a Secondary School, has greatly increased these difficulties, and threatens to interfere seriously with the prosperity even of Second Grade Schools. It is of urgent importance that a consistent policy should be adopted in this respect, and that the line of demarcation between the work committed to School Boards and Managers of Primary Schools and that committed to the Governing Bodies of Secondary Schools, should be either clearly drawn, or else rendered unnecessary through the adoption of a single system. Otherwise serious evils must arise, from the competition of Higher Elementary Schools, to many Secondary Schools now under Scheme.

Utilisation of small endowments.

(47.) The difficulties attendant on the reorganisation of small endowments, whether of Grammar Schools in unsuitable localities, or as applied to Elementary Education, and for that reason benefiting the ratepayers rather than the class intended for benefit, have always been considerable. The grouping together, for application as one fund, of endowments destined for employment in neighbouring places was never easy, and has of late years, with the greater spread of opportunities for the employment of educational funds, become nearly impossible. On the other hand, the usefulness of Exhibitions to take children from Elementary Schools to Institutions for Secondary Education is becoming better understood, through the general establishment of Exhibitions of that kind by the County Councils. Besides these Exhibitions, which formerly were in many cases almost the only practicable application of the funds in question to Secondary Education, it is now possible to find beneficial employment for them in the maintenance, generally in concert with County Councils, of Technical Classes; and sometimes a timely grant from the County Council has sufficed to justify the reorganisation of a small Grammar School, which otherwise it would have been necessary to close.

Governing Bodies.

(48.) The constitution of suitable Governing Bodies for Schools has been greatly assisted by the establishment of County Councils, which has enabled us to substitute,

for the somewhat anomalous representation of County Magistrates in Quarter or Petty Sessions, the more appropriate representation of the County Council. The establishment of Parish Councils will prove of service by enabling us to dispense with special election by local ratepayers, hitherto necessary in the absence of a vestry for the district interested, but open to the objection that that mode of election is liable to cause expense to the Charity. Our experience leads us to value, for schools, a certain variety in the representative elements, of which the majority of the Governing Body is composed. The difficulties which have sometimes been caused by the proceedings of Governing Bodies in the administration of schools we have generally found traceable to the too great predominance of a single element. The presence of an educational expert was formerly attempted to be secured through assigning a representation to the Governing Body of another school of a different grade. To this objections were often raised, that the two schools were in some respects rival institutions. A better resource has of late been open to us, owing to the foundation of local University Colleges in various parts of the country; and in particular a representation of this element has been heartily welcomed and largely utilised in Wales. Of the three classes of members, Ex-officio, Representative, and Coöptative, we are accustomed to give a clear majority of the Governing Body to representative members from various sources, and not to favour the appointment or retention of Ex-officio Governors. A representative of a Corporation, Board, or high official is, generally speaking, a more useful Governor than the Mayor, Chairman, or high official himself would be.

Duplication of Governing Bodies.

(49.) Since the financial basis of the organisation of Secondary Education in Wales rests upon the County divisions and the County Rate, the desire of the County Councils for control, when encountered by local interests in the particular school, has resulted in a duplication of Governing Bodies, perhaps unavoidable, and in the circumstances presenting some advantageous features, but tending to an excess of machinery; especially when there is added the Welsh Central Board, exercising functions of examination and inspection, and in other respects having large influence and control over the administration and teaching. In any further measures for the

organisation of Secondary Education this difficulty will require consideration.

Tenure of office by Masters.

(50.) The most important function of a Governing Body is concerned with the appointment and (if necessary) the dismissal of the Head Master. Without assuming to decide authoritatively the vexed questions as to an appeal against dismissal, either by a Governing Body of a Head Master, or by a Head Master of an Assistant Master, we desire to lay stress on the importance of keeping in view, above all, the interests of the scholars; and, next, of securing the Head Master from a too great weakening of his position, such as would follow if he were himself dismissible at pleasure without assignment of cause, and had not an equivalent power over the assistants, upon whose co-operation his own success must in large measure depend. When difficulties have arisen in either of these respects in the working of schools, it will generally be found that the system which has been followed in our Schemes, of making the Governing Body fully responsible for the appointment and retention of the Head Master, and the Head Master, in his turn, solely responsible for the selection and retention of his assistants, has not been to blame; but that, owing to the existence of vested interests, or from other causes, that system has not had free scope from the beginning of the difficulty.

Curriculum.

(51.) In regard to curriculum there is little to notice, the provisions embodied in Schemes, with the limits of discretion vested respectively in the Governing Body or in the Head Master, having generally been found suitable. Even the new developments of Technical Education have not required any extensive change. Manual training is now often expressly mentioned in Schemes, where it is contemplated that a County Council will subsidize the school.

Fees.

(52.) Apart from the necessity in some cases urged upon us of lowering tuition fees in order to meet the competition of a Higher Elementary School—a competition to which, for reasons above stated, it is difficult to foresee any satisfactory end without the help of legislation—there has been of late years little change to report in the conditions of the various problems which are concerned with tuition and boarding fees. It remains necessary, for the most part, to impose a maximum limit on the boarding fee, and a minimum limit on the tuition fee. The minimum

tuition fees in First Grade Schools we endeavour to keep at 10*l.* at least; in Second Grade Schools at 4*l.* at least. The maximum boarding fees we have been disposed to fix at 60*l.* for First Grade or Classical Schools, and according to circumstances, but never exceeding 45*l.* in Second Grade Schools.

The jurisdiction over funds at present non-educational.

(53.) Under sec. 30 of the Endowed Schools Act, 1869, power is given us, with the consent of trustees, to appropriate funds to educational purposes which are applicable by foundation to purposes not educational. This power, for which there were numerous precedents in the Schemes made by the Court of Chancery for Charities, was frequently employed with benefit during the early years of the period under consideration; but it has of late been less frequently exercised. The large accretions made to the educational resources of the country under the Technical Instruction Act, 1889, the Welsh Intermediate Education Act, 1889, and the Local Taxation (Customs and Excise) Act, 1890, have diminished the reasons for such appropriation; and in the case of Doles, other applications are now more favoured, as, for instance, to Old Age Pension Funds, which have the recommendation of being nearer in object to the present application, and do not tend, if rightly safeguarded, to pauperise the recipient. There is, however, an exception, in the appropriation of Apprenticeship Charities to the purposes of Technical Education, which has more, and not less, to justify it, than ever, now that manual training has effectively been introduced into the educational curriculum of Schools and Evening Classes.

Effect of the working of the Endowed Schools Acts, 1869, 1873, and 1874 on certain Foundations specially dealt with in the Report of the Schools Inquiry Commission.

(54.) In concluding this review we submit as a specimen of the results which have been attained under the Endowed Schools Acts the following comparative statement as to certain Foundations on which the Schools Inquiry Commissioners (Report Vol. I., p. 473), "thought it advisable to report specially" as being "of unusual magnitude and importance." The figures may serve to illustrate the educational advance which has attended the operation of the Endowed Schools Acts during that period, and especially the manner in which endowments have been, in accordance with section 12 of the Endowed Schools Act, 1869, rendered available for the education of girls.

(*a.*) Bedford.

Harpur's Foundation.

This Foundation maintained at the date of the Schools Inquiry Commission:

(1) a Grammar School, with 204 boys, of whom 20 were boarders;
(2) a Commercial School with 358 boys, of whom 18 were boarders;
(3) a Preparatory Commercial School, with 237 boys, of whom three were boarders;

with Elementary Schools for 370 boys, 467 girls, and 300 infants, and a Hospital for 13 boys and 13 girls. The benefits of the Foundation were confined to Bedford children. There was no provision for the teaching of natural science, and the playgrounds were poor. The Foundation now maintains:

(1) a First Grade Grammar School, with 840 boys, of whom about 200 are boarders, the school being conducted in new and admirable buildings, with good laboratories and workshops and fine playing fields;
(2) a Boys' Modern School (Second Grade), with 640 boys, of whom 100 are boarders, the school possessing laboratories and workshops and a good playing field;
(3) a Girls' High School (First Grade) with 510 girls, of whom about 80 are boarders, the school being carried on in new and excellent buildings, with good science rooms;
(4) A Girls' Modern School (Second Grade) with 140 girls, all day scholars.

There is a total accommodation in these four schools for about 2,400 scholars, and there are also maintained by the Foundation Elementary Schools for about 1,500 boys, 1,200 girls, and 900 infants. The Harpur Schools have become a centre of education for the county, the Grammar School, Boys' Modern School, and Girls' High School being all largely attended by scholars from places outside Bedford, and a preferential right of admission being allowed to Bedford children only when the schools are full.

Birmingham. (*Schools of King Edward the Sixth.*)

(*b.*) Birmingham.

Schools of King Edward the Sixth.

There was maintained by this Foundation at the date of the Schools Inquiry Commission :—

A Grammar School, divided into—

(1) a Classical School or Department with about 290 boys ;

(2) an English School or Department with about 300 boys.

There was little teaching of mathematics and none of natural science, and the provision for play was inadequate. There were also Elementary or Branch Schools, containing about 655 boys and 630 girls. There are now maintained :

(1) a Boy's High School (First Grade Classical and Modern) with 425 scholars ;

(2) a Girls' High School (First Grade) with 260 scholars ;

(3) three Grammar Schools (Second Grade) for boys, with 950 scholars ;

(4) four Grammar Schools (Second Grade) for girls, with 780 scholars.

There is a total accommodation in these schools for about 2,600 scholars. The Boys' High School occupies the whole premises (now considerably enlarged) formerly used by both departments of the old Grammar School, while the Grammar Schools have been for the most part provided with excellent new buildings. The Boys' Schools are all supplied with good science laboratories, and there is a fine gymnasium.

Dulwich. (*Alleyn's College.*)

(*c.*) Dulwich.

Alleyn's College of God's Gift.

This Foundation maintained at the date of the Schools Inquiry Commission :

(1) an Upper School at Dulwich with 130 boys, of whom few were above 16 years of age ;

(2) a Lower School, also at Dulwich, with 90 boys.

The Foundation now provides:

(1) a First Grade Boys' School (Dulwich College) with 630 scholars, of whom more than 200 are over 16 years of age;

(2) a Second Grade Boys' School at Dulwich (Alleyn's School) with 540 boys;

besides the contributions made by this Foundation to other schools, as follows:—

(3) to James Allen's Girls' School a capital sum of 6,000*l.* and about 650*l.* a year;

(4) to the Central Foundation Schools of London a capital sum of about 11,000*l.* and 2,300*l.* a year;

(5) to St. Saviour's Grammar School, Southwark, a capital sum of about 20,000*l.* and 500*l.* a year.

The Schools Inquiry Commission recommended that in the principal school the predominance of classical studies should be lessened. While this has been done, natural science and workshop instruction being now strongly emphasized, classical successes of Dulwich College at Oxford and Cambridge show that the introduction of newer studies has in no way injured the teaching of the old.

(*d.*) St. Olave's Grammar School, Southwark.

Southwark. (*St. Olave's Grammar School.*)

At the date of the Schools Inquiry Commission there was maintained one school in two departments, an Upper or Classical Department with 190 boys, and a Lower or English Department with 280 boys. The Upper Department was almost wholly of the Third, and the Lower Department of the Elementary Grade. The buildings were inconvenient, consisting of little more than two large halls.

The Foundation now maintains:

(1) a Grammar School (practically First Grade Modern) with 255 boys;

(2) an Elementary School with 370 boys;

and provision is being made for the establishment at an early date of a Secondary School for Girls.

The new buildings of the Grammar School, just erected, contain admirable laboratories (chemical and physical), a large art room, and ample classrooms. They will comprise, when complete, workshops, and a gymnasium.

Tonbridge. (*Sir Andrew Judd's Foundation.*)

(*e.*) TONBRIDGE.

Sir Andrew Judd's Foundation.

This Foundation maintained at the date of the Schools Inquiry Commission a First Grade Classical School attended by 66 day scholars and 106 boarders; 172 boys in all. Under Schemes for this Foundation, and certain other Endowments administered by the Skinners Company, there are now maintained:—

(1.) Tonbridge School, with enlarged and improved buildings, attended by 150 day boys, and 249 boarders; 399 in all.

(2.) Tonbridge Commercial School, with 90 boys.

(3.) Tunbridge Wells School, with 98 boys;

and it may be added that out of Charities employed for the purpose of No. (3) there is also established a Girls' High School at Stamford Hill, with 327 scholars in attendance.

Manchester. (*Grammar School.*)

(*f.*) MANCHESTER.

The Grammar School.

This Foundation at the time of the Schools Inquiry Commission was found in the singular condition that its revenues, after increasing many fold their original quantity, had for the last 30 years steadily decreased. It maintained a Grammar School of 360 boys, of whom 250 were free, in buildings only moderately good, on a site described as bad, but convenient from its centrality and command of railway communication. There was no playground. Schemes had been made by the Court of Chancery in 1849 and 1865 prescribing the teaching of modern languages and science, besides classics and mathematics, but they had not been carried out. The Schools Inquiry Commissioners' recommendations included the abolition of the free places, except as

the reward of merit, and various administrative improvements. The most pressing need was for a larger fund out of which to pay assistant masters. The School Endowment has remained stationary, but the number of boys has increased to 806, including 160 foundation scholars. The buildings, thanks to gifts and legacies to the amount of 40,000*l.*, contain classrooms sufficient for 900 scholars, and include laboratories for chemistry and physics, with theatres or lecture rooms, gymnasium, workshop, and library. The increased numbers are due to the removal of the old restriction to free boys, first effected by the Chancery Scheme of 1865, which was made under the influence of the same educational movement which resulted in the Endowed Schools Act of 1869. Further developments and improvements on the same general lines were effected by our Scheme of 1877. There are 160 free scholarships, besides a few bursaries. The total payments to assistant masters are 7,800*l.* as against 2,787*l.* in 1869.

(*g.*) Monmouth.

Monmouth. (*Jones' Almshouse and Grammar School Foundation.*)

Jones' Almshouse and Grammar School Foundation.

In 1868 the income received was 4,288*l*, of which about 900*l.* was expended on a Grammar School of 180 boys, 73 in the Upper or Classical and 107 in the Lower or Commercial School. In view of a large anticipated increase in the value of the endowment the Schools Inquiry Commissioners recommended the establishment, not of a Classical School, but of a modern Central School of the First Grade, with outlying Schools of the Second and Third Grade. Under the Scheme of 1891 there are or are to be, first, the Monmouth Grammar School for 300 boys, including boarders, of a First Grade modern type; secondly, a School at Monmouth for 100 girls, including boarders; thirdly, a Higher Elementary School at Monmouth for 50 boys and girls; fourthly, a Second Grade School at Pontypool for 200 boys, including boarders. The date of the Scheme is as yet too recent for either of the new Schools to have been opened; but the Scheme has come into operation under favourable conditions, the Governing Body being in harmony with, and heartily supported by, the County Governing Body under the Welsh Intermediate Education Act, 1889.

(55.) The progress of these Foundations may be shown in tabular form as follows:—

Table showing the progress of these Foundations since the date of the Schools Inquiry Commission.

—	At date of Schools Inquiry Commission.			At Present Time.		
	Secondary Scholars.		Elementary Scholars.	Secondary Scholars.		Elementary Scholars.
	Boys.	Girls.		Boys.	Girls.	
BEDFORD—HARPUR'S CHARITY.	1st grade 204	—	—	1st grade 840	1st grade 510	—
	2nd „ 358	—	—	2nd „ 640	2nd „ 140	—
	3rd „ 237	—	—	—1,480	— 650	
	799	—	1,163			3,600
BIRMINGHAM—KING EDWARD'S SCHOOLS.	590	—	1,285	1st grade 425	1st „ 260	—
				2nd „ 950	2nd „ 780	—
				—1,375	—1,040	
DULWICH—ALLEYN'S COLLEGE OF GOD'S GIFT.	220	—	—	1st „ 630	—	—
				2nd „ 540	—	—
				—1,170		
MANCHESTER—GRAMMAR SCHOOL.	360	—	—	806	—	—
ST. OLAVE'S GRAMMAR SCHOOL FOUNDATION.	190	—	280	255	—	370
TONBRIDGE — SIR ANDREW JUDD'S FOUNDATION.	1st grade 172	—	—	1st „ 399	—	—
				2nd „ 90	—	—
TONBRIDGE—TUNBRIDGE WELLS.	—	—	—	2nd „ 98	—	—
	233,1	—	2,728	5,673	1,690	3,970
THE DULWICH FOUNDATION is also the main support of other Schools, providing for the education of -				1,100	800	—
MONMOUTH—JONES'S FOUNDATION, which educated at date of the S. I. C. 180 boys (1st gr. 73, 2nd, 107), provides under recent Scheme for accommodation of				1st grade - 300	—	—
				2nd „ - 200	100	50

Christ's Hospital, London.

(56.) The foregoing statement covers seven out of the "eight of the largest endowments," which occupy the fifth chapter of the Report of the Schools Inquiry Commissioners. The eighth is the great Foundation of Christ's Hospital, the new Scheme for which was approved by Your Majesty in 1890. The time which has elapsed is altogether insufficient for a statement of results in the case of this Foundation, the transition from the old system to the new, and the removal of the principal school from the city to the country, being a work of exceptional magnitude and difficulty.

Proceedings under the Welsh Inter-

(57.) Under the Welsh Intermediate Education Act, 1889, the three last of the County Schemes, those for

the Counties of Brecon, Radnor, and Glamorgan, were during the past year submitted to the Education Department, the last after a Local Inquiry at Gelligaer into objections made respecting the Scheme as it affected the Foundation of Edward Lewis for a School at Gelligaer, which is by the Scheme constituted a County School for the district. After consideration of the result of the inquiry as reported to us, we decided to approve the Scheme of the Joint Education Committee, subject to certain alterations which received their assent, but without further modification. mediate Education Act, 1889. (Appendix K.)

(58.) With the exception of the Scheme for the County of Glamorgan, all the County Schemes have now received Your Majesty's approval, nine, in addition to six previously approved, having been so approved within the past year. Of these, the Schemes for Flintshire, Denbighshire, Monmouthshire, and Radnorshire were alternative schemes submitted by us on the part of the Joint Education Committees, differing in some respects from those submitted by ourselves, the alternative Scheme having in each case been approved by the Education Department. The point of difference between our Schemes and the alternative Schemes for Flintshire, Denbighshire, and Monmouthshire was the same question as to religious instruction in Boarding Houses to which we referred in our last year's Report (par. 36) in speaking of the Scheme for Merionethshire. An alteration, similar to that made in the Scheme for Merionethshire, was made in the Schemes for Flintshire and Denbighshire, and a further amendment was made in the Scheme for Denbighshire, omitting the endowments of Ruthin Grammar School and the School itself from the Scheme, in pursuance of Addresses to Your Majesty from the House of Lords. In the case of Monmouthshire the alternative Scheme, which differed from those for Merionethshire, Flintshire, and Denbighshire in the particular provision made as to religious instruction in Boarding Houses, was approved by Your Majesty without its having been petitioned against or laid before Parliament. The point of difference between our Scheme and the alternative Scheme for Radnorshire was a question as to the establishment of two Schools, one on either side of a common county border, or of one School, upon the border. The Joint Scheme of all the County Committees for County Schemes, and Scheme for Central Welsh Board.

establishing a Central Welsh Board (*see* our 41st Report, par. 37) has been submitted to the Education Department.

Schemes for particular Charities.

(59.) Seven Schemes for particular Charities of importance have been the subject of proposals by five Joint Education Committees, of which three have been approved by Your Majesty, and two have been submitted to the Education Department within the year. Those approved are, in Radnorshire, for Price's Charity, Cwm Dauddwr, in Montgomery, for Berriew School, and in Glamorgan, for Howell's Charity; and those submitted are, in Montgomeryshire, for Vaughan's Charity, Llanfyllin and Llanfihangel, and for the Grammar School, Deythur. A Scheme has also been published for Howell's Charity, Denbighshire; and one for Ystrad Meurig and Lledrod Grammar School, Cardiganshire, is under consideration.

Amending Scheme for County of Cardigan.

(60.) Progress has been made with an amending Scheme for the County of Cardigan, intended to meet the alteration created by the omission from the original Scheme of provisions for the regulation of Scholarships and Exhibitions, in accordance with the Address to Your Majesty of the House of Lords mentioned in our last Report (par. 36).

Further Proposals for Schemes by Joint Education Committees.

Proposals for dealing with a very large number of Educational Endowments, mostly of small amount, by the Committees for Carmarthenshire, Merionethshire, and Pembrokeshire, have also engaged our attention, and others are understood to be under consideration by the Denbighshire Committee. No further proposals have been received from the Counties of Anglesey, Carnarvon, Brecon, Flint, and Monmouth, or from the County Boroughs of Cardiff, Swansea, and Newport.

All which we humbly report to Your Majesty.

In witness whereof we have directed our Official Seal to be hereto affixed this 28th day of February 1895.

L.S.

D. R. FEARON,
Secretary.

APPENDICES.

APPENDIX A. (par. 4.).

OFFICIAL TRUSTEES OF

ACCOUNT showing the TOTAL CASH RECEIPTS and PAYMENTS of "The Official Trustees other SECURITIES placed to their account and transferred therefrom in the year standing to their account at the commencement and close of the year.

	Cash.	Securities.		
		Stock, &c.		Annuities.
		English Currency.	Foreign Currency.	
BALANCES on 1st January 1894 - - -	£ s. d. 16,077 17 4	£ s. d. 16,781,948 19 2	Rupees 37,400 Dollars 1,000	£ s. d. 1,691 13 6
CASH RECEIPTS:				
Dividends and Interest on Securities -	492,257 5 2			
Proceeds of Securities sold - - -	434,931 6 9			
Other Cash Receipts - - - -	433,508 10 11			
SECURITIES (transferred and purchased):				
Stock, &c. transferred to the account of the Official Trustees, including Securities purchased with capital money received or realised by sale of other Securities and with dividends or interest accumulated -	- - -	873,656 15 5	- - -	349 16 4
	1,376,775 0 2	17,655,605 14 7	Rupees 37,400 Dollars 1,600	2,041 9 10

Examined:
JAMES DUNCAN, Auditor.

Charity Commission, Whitehall, S.W.,
1st February 1895.

APPENDIX A. (par. 4).

CHARITABLE FUNDS.

of Charitable Funds," and also the TOTAL AMOUNT of CAPITAL STOCKS, SHARES and ended 31st December 1894, together with the BALANCES OF CASH and SECURITIES

	Cash.	Securities.		
		Stocks, &c.		Annuities.
		English Currency.	Foreign Currency.	
	£ s. d.	£ s. d.		£ s. d.
CASH PAYMENTS:				
For Securities purchased - - -	546,830 10 9			
Other Cash Payments (including Dividends and Interest) to local Trustees of Charities and others - - -	819,099 1 4			
SECURITIES (transferred and sold):				
Stock, &c. transferred from the account of the Official Trustees and delivered or sold, including Securities realised for payment or application of proceeds or for investment in other Securities -	- - -	446,918 18 1		
BALANCES on 31st December 1894 - - -	10,845 8 1	*17,208,686 16 6	{ *Rupees 37,400 Dollars 1,000	*2,041 9 10
	1,376,775 0 2	17,655,605 14 7	{ Rupees 37,400 Dollars 1.000	2,041 9 10

* Particulars of the Balances of Securities are appended.

WILLIAM T. WARRY.
J. E. WHITE.
G. HOLFORD.
} "The Official Trustees of Charitable Funds."

GENERAL STATEMENT of the CAPITAL STOCKS, SHARES, FUNDS, and SECURITIES held by "The OFFICIAL TRUSTEES of CHARITABLE FUNDS" on the 31st day of December 1894.

		£	s.	d.
English Funds	2*l.* 15*s.* per Cent. Consolidated Stock -	14,039,324	1	9
	2*l.* 10*s.* per Cent. Annuities - - -	334,774	14	3
	2*l.* 15*s.* ditto (1905) - -	3,393	13	7
	Local Loans 3*l.* per Cent. Stock - -	1,150	8	0
	Exchequer Bill (11th June 1896) -	100	0	0
	Exchequer Bond No. 41 - - -	100	0	0
East Indian Funds	India 3*l.* per Cent. Stock - - -	895,287	13	2
	India 3*l.* 10*s.* per Cent. Stock - - -	294,017	2	11
Colonial Funds	Dominion of Canada:			
	Bonds, 1878 - - - - -	300	0	0
	3*l.* per Cent. Inscribed Stock - -	35,000	0	0
	4*l.* per Cent. Loan, 1874 (Inscribed Stock)	1,000	0	0
	4*l.* per Cent. Loan, 1875 (Inscribed Stock)	10,464	13	1
	4*l.* per Cent. Loan, 1876 (Inscribed Stock)	600	0	0
	4*l.* per Cent. Loan, 1878 and 1879 (Inscribed Stock) - - - -	500	0	0
	Cape of Good Hope Government 4*l.* per Cent. Bonds - - - - -	400	0	0
	Ditto 4*l.* 10*s.* per Cent. Bonds -	500	0	0
	Ditto 4*l.* per Cent. Stock (1923) -	225	0	0
	Ditto Consolidated 4*l.* per Cent. Stock -	146	11	3
	City of Cape Town 4*l.* per Cent. Municipal Loan Debenture - -	100	0	0
	New South Wales Stock (3*l.* 10*s.* per Cent.) (1918)	30,000	0	0
	Ditto (ditto) (1924)	1,992	0	0
	Ditto (4*l.* per Cent.) (1933)	5,092	11	7
	New Zealand:			
	4*l.* per Cent. Consolidated Stock -	12,238	18	8
	3*l.* 10*s.* per Cent. Stock (1940) - -	1,085	0	0
	Queensland Stock 4*l.* per Cent. (1924) -	13,872	4	2
	Ditto 3*l.* 10*s.* per Cent. (1924) -	2,044	6	4
	Ditto ditto (1930) -	1,500	0	0
	Ditto Government Debenture 4*l.* per Cent. -	2,600	0	0
	South Australian Government 4*l.* per Cent. Inscribed Stock, 1883 - - - -	400	0	0
	4*l.* per Cent. Inscribed Stock (1916)	1,000	0	0
	Ditto ditto (1917–1936) -	7,500	0	0
	Ditto 3*l.* 10*s.* per Cent. Inscribed Stock (1939) - - - -	2,857	3	0
	Victoria Government Debenture, Railway Loan, 1878 - - - - -	1,000	0	0
	Victorian Government Inscribed Stock 4*l.* per Cent. Loan, 1881 - - -	5,600	0	0
	Victorian Government Inscribed Stock 4*l.* per Cent. Redemption Loan, 1882 -	250	0	0

		£	s.	d.
Colonial Funds (continued).	Victorian Government Inscribed Stock 4*l.* per Cent. Loan, 1885	5,400	0	0
	Victorian Government 3*l.* 10*s.* per Cent. Inscribed Stock, 1888 and 1889	26,179	12	6
	Ditto ditto (1921–1926)	1,033	0	0
	Western Australia Government 4*l.* per Cent. Inscribed Stock	7,000	0	0
Foreign Funds	Egyptian 4*l.* per Cent. Unified Bonds	1,500	0	0
	Swedish Government 4*l.* per Cent. Bonds, 1880	4,500	0	0
	Bank of England Stock	71,587	3	4
	Metropolitan Consolidated Stock (3*l.* 10*s.* per Cent.)	77,102	19	7
	Ditto ditto (3*l.* per Cent.)	136,106	6	1
	Ditto ditto (2*l.* 10*s.* per Cent.)	4,340	10	3
British Railways	Bala and Festiniog Railway Company: 4*l.* per Cent. Debenture Stock	200	0	0
	Birkenhead Railway Company: Consolidated Stock	626	0	0
	Perpetual 4½*l.* per Cent. Preference Stock	2,000	0	0
	Caledonian Railway Company: Deferred Ordinary Stock, No. 1	7,000	0	0
	4*l.* per Cent. Consolidated Guaranteed Stock	3,828	0	0
	4*l.* per Cent. Consolidated Preference Stock, No. 1	3,900	0	0
	4*l.* per Cent. Preference Stock, 1887	2,682	0	0
	4*l.* per Cent. Debenture Stock	1,812	0	0
	4*l.* per Cent. Guaranteed Annuities Stock No. 2	3,250	0	0
	Cornwall Minerals Railway Company: 3¼*l.* per Cent. B Debenture Stock	505	0	0
	Furness Railway Company: Consolidated Four per Cent. Guaranteed Stock, 1881	3,000	0	0
	Consolidated Four per Cent. Preference Stock, 1881	72	0	0
	4*l.* per Cent. Debenture Stock	7,247	0	0
	Great Eastern Railway Company: Ordinary Stock	150	0	0
	4*l.* per Cent. Irredeemable Guaranteed Stock	333	0	0
	Consolidated 4*l.* per Cent. Preference Stock	3,760	0	0
	Preference Stock, 1884	1,186	0	0
	4*l.* per Cent. Preference (Redemption) Stock, 1586	1,122	0	0
	4*l.* per Cent. Debenture Stock	21,298	0	0
	Great North of Scotland Railway Company: Deferred Ordinary Stock, No. 2	156	5	0
	4*l.* per Cent. Lien Stock	625	0	0
	Great Northern Railway Company: 4*l.* per Cent. Perpetual Guaranteed Stock	500	0	0
	Consolidated 4*l.* per Cent. Perpetual Preference Stock	4,435	0	0
	3*l.* per Cent. Debenture Stock	15,895	6	8

		£	s.	d.
British Railways (continued).	Great Western Railway Company:			
	Consolidated Ordinary Stock -	1,225	0	0
	5*l.* per Cent. Rentcharge Stock -	16,827	0	0
	5*l.* per Cent. Consolidated Guaranteed Stock - - - -	28,535	0	0
	5*l.* per Cent. Consolidated Preference Stock - - - -	17,660	0	0
	5*l.* per Cent. Perpetual Debenture Stock - - - -	876	0	0
	4½*l.* per Cent. Debenture Stock -	5,641	0	0
	4¼*l.* per Cent. Debenture Stock -	70	0	0
	4*l.* per Cent. Debenture Stock -	8,872	0	0
	Lancashire and Yorkshire Railway Company:			
	Consolidated Ordinary Stock -	2,725	0	0
	Minimum 6*l.* per Cent. Consolidated Preference Stock - - -	5,356	5	0
	Consolidated Guaranteed 4*l.* per Cent. Stock - - - -	4,108	0	0
	Consolidated Preference 4*l.* per Cent. Stock - - - -	13,470	0	0
	4*l.* per Cent. Perpetual Debenture Stock - - - -	10,440	0	0
	Llangollen and Corwen Railway Company:			
	Preference Stock - - -	740	0	0
	London, Brighton, and South Coast Railway Company:			
	5*l.* per Cent. Consolidated Guaranteed Stock - - - -	2,606	0	0
	5*l.* per Cent. Consolidated Preference Stock - - - -	2,667	0	0
	4½*l.* per Cent. Perpetual Debenture Stock - - - -	8,091	0	0
	4*l.* ditto ditto -	300	0	0
	London, Chatham, and Dover Railway Company:			
	Arbitration Preference 4½*l.* per Cent. Stock - - - -	350	0	0
	London, Tilbury, and Southend Railway Company:			
	4*l.* per Cent. Perpetual Debenture Stock - - - -	9,468	0	0
	London and Blackwall Railway Company:			
	Consolidated Stock - - -	730	0	0
	London and North-Western Railway Company:			
	Consolidated Ordinary Stock - -	57,475	0	0
	Consolidated 4*l.* per Cent. Guaranteed Stock - - - -	16,781	0	0
	Consolidated 4*l.* per Cent. Preference Stock - - - -	36,147	0	0
	3*l.* per Cent. Perpetual Debenture Stock - - - -	120,479	0	0
	London and South-Western Railway Company:			
	Consolidated Ordinary Stock -	250	0	0

		£	s.	d.
British Railways (continued).	London and South-Western Railway Company—*cont.*			
	4*l.* per Cent. Consolidated Preferential Stock, 1881	12,474	0	0
	3½*l.* per Cent. Preference Stock	5,321	0	0
	3*l.* per Cent. Debenture Stock A.	266	13	4
	3*l.* per Cent. Consolidated Debenture Stock	8,221	11	8
	Manchester, Sheffield, and Lincolnshire Railway Company:			
	5*l.* per Cent. Perpetual Preference Stock	100	0	0
	5*l.* per Cent. Convertible Preference Stock, 1872	720	0	0
	Do., do., 1876	400	0	0
	3½*l.* per Cent. Preference Stock	1,122	0	0
	5*l.* per Cent. Guaranteed Stock	511	0	0
	4½*l.* per Cent. South Yorkshire Perpetual Rentcharge Stock	653	0	0
	4½*l.* per Cent. Debenture Stock	11,228	0	0
	Metropolitan Railway Company:			
	3*l.* per Cent. Guaranteed Stock	195	0	0
	4*l.* per Cent. Debenture Stock	3,552	0	0
	Midland Railway Company:			
	Consolidated Ordinary Stock	24,734	13	4
	Consolidated Four per Cent. Perpetual Rent Charge Stock	3,918	0	0
	4*l.* per Cent. Consolidated Perpetual Guaranteed Preferential Stock	8,347	15	0
	4*l.* per Cent. Consolidated Perpetual Preference Stock	81,951	0	6
	3*l.* per Cent. Debenture Stock	44,606	3	4
	North British Railway Company:			
	North British Ordinary Stock	700	0	0
	North British Ordinary Preference Stock	700	0	0
	4*l.* per Cent. Consolidated Lien Stock	4,900	0	0
	Consolidated Preference Stock, No. 1	4,456	0	0
	Ditto No. 2	3,025	0	0
	4*l.* 10*s.* per Cent. Preference Stock, 1875 (Irredeemable)	1,270	0	0
	4*l.* per Cent. Convertible Preference Stock, 1884	126	0	0
	3*l.* per Cent. Debenture Stock	8,268	0	0
	North-Eastern Railway Company:			
	Consols	3,129	0	0
	4*l.* per Cent. North-Eastern Consolidated Preferential Stock	10,018	0	0
	4*l.* per Cent. West Hartlepool Preference Stock	2,700	0	0
	4*l.* per Cent. Preference Stock, 1876	12,535	0	0
	4½*l.* per Cent. Carlisle Preferential Stock	1,000	0	0
	6*l.* per Cent. Darlington B and C Preferential Stock	400	0	0
	5½*l.* per Cent. Darlington D. Preferential Stock	190	0	0
	4*l.* per Cent. Debenture Stock (Irredeemable)	49,451	0	0
	North London Railway Company:			
	4½*l.* per Cent. Debenture Stock	728	0	0

		£	s.	d.
British Railways (continued).	North Staffordshire Railway Company:			
	Consolidated Ordinary Stock - -	200	0	0
	Consolidated 4½*l.* per Cent. Debenture Stock - - -	706	0	0
	Nottingham and Grantham Railway and Canal Company:			
	Consolidated Stock - - -	3,000	0	0
	Rhymney Railway Company:			
	4*l.* per Cent. Perpetual Debenture Stock - - - -	811	0	0
	Shropshire Union Railways and Canal Company:			
	Consolidated Stock, 1854 - -	34	19	2
	South-Eastern Railway Company:			
	Consolidated Guaranteed 4½*l.* per Cent. Stock - - -	10,000	0	0
	Consolidated 5*l.* per Cent. Preference Stock - - - -	1,839	0	0
	4*l.* per Cent. Perpetual Debenture Stock - - - -	1,000	0	0
	Taff Vale Railway Company:			
	3*l.* per Cent. Debenture Stock -	3,094	0	0
	Victoria Station and Pimlico Railway Company:			
	4½*l.* per Cent. Debenture Stock -	1,350	0	0
	West Lancashire Railway Company:			
	5*l.* per Cent. Debenture Stock, 1884 -	500	0	0
	5*l.* per Cent. Debenture Stock, 1887 -	54	3	4
East Indian Railways - -	Bengal-Nagpur Railway Company:			
	Guaranteed 4*l.* per Cent. Stock (in addition to one-fourth of surplus profits) - - - -	881	0	0
	Bombay, Baroda, and Central India Railway Company:			
	Consolidated Stock Guaranteed 5*l.* per Cent. - - - -	1,900	0	0
	East Indian Railway Company:			
	Deferred Annuity Capital - -	500	0	0
	Irredeemable 4*l.* 10*s.* per Cent. Debenture Stock - - -	3,450	0	0
	Great Indian Peninsula Railway Company:			
	Capital Stock Guaranteed 5*l.* per Cent.	23,680	0	0
	4*l.* per Cent. Debenture Stock -	10,700	0	0
	Indian Midland Railway Company:			
	Guaranteed 4*l.* per Cent. Stock (with one-fourth of surplus profits beyond 4*l.* per Cent.) - -	1,200	0	0
	Madras Railway Company:			
	Capital Stock, Guaranteed 5*l.* per Cent. - - - -	4,100	0	0
	Southern Mahratta Railway Company:			
	Capital Stock - - -	700	0	0
Colonial Railways	Grand Trunk Railway Company of Canada:			
	(Grand Trunk Borrowed Capital) Perpetual 5*l.* per Cent. Debenture Stock - - - -	500	0	0

		£	*s.*	*d.*
Colonial Railways (continued).	Northern Railway of Canada: 5*l.* per Cent. First Mortgage Bonds, 1877	1,700	0	0
Foreign Railways	Central Argentine Railway Company: 4*l.* per Cent. Debenture Stock	1,500	0	0
	Russia Nicolas Railroad: Russia Imperial Government Certificates	740	0	0
Water Companies	Bristol Waterworks Company: 4*l.* 10*s.* per Cent. Perpetual Preference Shares (1862) of 20*l.* each	460	0	0
	5*l.* per Cent. "Noncontingent" Perpetual Preference Shares of 10*l.* each (1882)	960	0	0
	5*l.* per Cent. Preference Stock	84	0	0
	Burgess Hill Water Company: Shares of 10*l.* each	100	0	0
	Great Yarmouth Waterworks Company: Preferential B Shares of 10*l.* each (5*l.* per Cent.)	1,200	0	0
	4*l.* per Cent. Perpetual Debenture Stock	1,000	0	0
	High Wycombe Waterworks, Baths, and Washhouses Company: Shares of 2*l.* each	100	0	0
	Lambeth Waterworks Company: Shares of 100*l.* each	1,300	0	0
	Half shares of 50*l.* each	700	0	0
	Lynton Water Company: Shares of 5*l.* each	100	0	0
	New River Company: 4*l.* per Cent. Debenture Stock	250	0	0
	Staffordshire Potteries Water Works Co.: Perpetual 4*l.* per Cent. Debenture Stock	100	0	0
Dock Companies	Ipswich Docks: Mortgage Debentures of 100*l.* each (3*l.* 10*s.* per Cent.)	200	0	0
	London and St. Katharine Docks Company: Capital Stock	2,000	0	0
	4½*l.* per Cent. Preferential Stock	2,525	0	2
	New 4½*l.* per Cent. Preference Stock, 1878	1,472	4	6
	Margate Pier and Harbour Company: Bonds	400	0	0
	Maryport Harbour Mortgage	50	0	0
	Mersey Docks and Harbour Board: Bonds	51,978	16	4
	Penarth Harbour Dock and Railway Co.: Stock	7,600	0	0
	Sharpness New Docks (Gloucester and Birmingham Navigation Company): Ordinary Consolidated Stock	200	0	0
	Whitehaven Harbour Mortgage	300	0	0

		£	s.	d.
Canal Companies	Birmingham Canal Navigations: Consolidated Stock	2,170	0	0
	Coventry Canal Navigation: Shares of 100*l.* each	600	0	0
	Dearne and Dove Canal (Manchester, Sheffield, and Lincolnshire Railway Co.): Shares of 350*l.* each	1,750	0	0
	Grand Junction Canal Company, Share	100	0	0
	Oxford Canal Navigation, Share	100	0	0
	Stroudwater Navigation: Shares of 100*l.* each	200	0	0
	Warwick and Birmingham Canal Navigation: Shares of 100*l.* each	500	0	0
	Half shares of 50*l.* each	250	0	0
Gas Companies	The Gas Light and Coke Company: Ordinary A. Consolidated Stock	800	0	0
	Enfield Gas Company: Shares of 10*l.* each	50	0	0
	Oxford Gas Light and Coke Company: Consolidated Ordinary Stock	400	0	0
	5*l.* Preference Stock	300	0	0
	Portsea Island Gas Light Company: Bond	500	0	0
	Stalbridge Gas Coal and Coke Company: Shares of 5*l.* each	200	0	0
	Syston and Thurmaston Gas Light and Coke Company: Shares of 5*l.* each	50	0	0
	Wells Gas Light Company: Share	25	0	0
Municipal Corporation Securities	Birmingham Corporation: 4*l.* per Cent. Mortgages	33,903	0	0
	3*l.* 10*s.* per Cent. Stock	7,507	5	4
	3*l.* per Cent. Stock	5,000	0	0
	Blackburn Corporation: Irredeemable 3*l.* 10*s.* per Cent. Stock	410	0	0
	Bolton Corporation: Redeemable Stock, 3*l.* 10*s.* per Cent.	600	0	0
	Bradford Corporation: Debenture Stock, 4*l.* per Cent.	13,660	0	0
	Debenture Stock, 3½*l.* per Cent.	1,658	0	0
	Debenture Stock, 3*l.* 5*s.* per Cent. (1st October 1922)	1,942	12	2
	Debenture Stock 3*l.* 5*s.* per Cent. (1st April 1928)	495	0	0
	Debenture Stock, 3*l.* 5*s.* per Cent. (1st October 1923)	1,082	0	0
	Debenture Stock, 3*l.* 5*s.* per Cent. (1st October 1929)	2,500	0	0

		£	*s.*	*d.*
Municipal Corporation Securities (continued).	Bradford Corporation—*cont.*			
	Debenture Stock, 3*l.* 5*s.* per Cent. (11th December 1933)	1,900	0	0
	Debenture 3*l.* 5*s.* per Cent.	9,100	0	0
	Bristol Corporation:			
	Perpetual 3½*l.* per Cent. Debenture Stock	2,074	0	0
	Burnley Corporation:			
	Redeemable Stock, 3*l.* 10*s.* per Cent.	2,080	0	0
	Chester Corporation:			
	Irredeemable Stock, 3*l.* 10*s.* per Cent.	1,000	0	0
	Dewsbury Corporation:			
	Redeemable Stock, 1889, 3*l.* 5*s.* per Cent.	16,000	0	0
	Great Yarmouth Urban Sanitary Authority:			
	Paving Bonds of 100*l.* each	2,700	0	0
	Halifax New Market:			
	Consolidated Stock, 10*l.* 10*s.* per Cent.	304	15	4
	Huddersfield Corporation:			
	3*l.* 10*s.* per Cent. Redeemable Stock	1,000	0	0
	3*l.* per Cent. Redeemable Stock	20,623	17	4
	Hull Corporation:			
	3*l.* 10*s.* per Cent. Stock (1st issue)	3,800	0	0
	Ditto ditto (2nd issue)	5,157	0	0
	Lancaster Corporation:			
	3*l.* 10*s.* per Cent. Stock	10,000	0	0
	Leeds Corporation:			
	Consolidated Debenture Stock	9,000	0	0
	Irredeemable 4*l.* 10*s.* per Cent. Debenture Stock of the late Leeds New Gas Company	60	0	0
	Leicester Corporation:			
	Redeemable Stock, 3*l.* 10*s.* per Cent. (1934)	2,076	0	11
	Liverpool Corporation:			
	3*l.* 10*s.* per Cent. Stock	695	1	8
	Longton Corporation:			
	3*l.* 15*s.* per Cent. Redeemable Stock	510	0	0
	Manchester Corporation:			
	4*l.* per Cent. Consolidated Stock	3,503	19	0
	3*l.* per Cent. Redeemable Consolidated Stock (1928)	340	0	0
	Middlesbrough Corporation:			
	Waterworks Debenture Stock (1909), (3*l.* 15*s.* per Cent.)	4,700	0	0
	Newcastle-upon-Tyne Corporation:			
	Irredeemable 3*l.* 10*s.* per Cent. Stock	800	0	0
	Mortgage Debenture 3*l.* 10*s.* per Cent.	520	0	0
	Bonds of Mayor and Burgesses	1,950	0	0
	Norwich Corporation:			
	3*l.* per Cent. Redeemable Stock (1st October 1952)	1,200	0	0
	Nottingham Corporation:			
	3*l.* per Cent. Stock	2,839	18	11
	Oxford Corporation:			
	Redeemable Stock (3*l.* per Cent.)	45,500	0	0

		£	s.	d.
Municipal Corporation Securities (continued).	Reading Corporation: Stock	1,000	0	0
	Ripon Corporation: Mortgage (Waterworks Account) 3*l.* 10*s.* per Cent.	490	0	0
	Bond 3*l.* 10*s.* per Cent.	80	0	0
	Salford Corporation: County Borough Mortgage (3*l.* per Cent.)	500	0	0
	District Mortgage (3*l.* per Cent.)	150	0	0
	Shrewsbury Corporation: Mortgage of Tolls of Shrewsbury General Market and of the General Improvement Rate	150	0	0
	Walsall Corporation: 3*l.* per Cent. Redeemable Stock	210	0	0
	Wigan Corporation: Debenture Stock, 3*l.* 15*s.* per Cent.	1,000	0	0
	York Corporation: Redeemable 3*l.* per Cent. Stock	800	0	0
Sundry English Securities	Aërated Bread Company: Shares of 1*l.* each	4	0	0
	Artizans', Labourers', and General Dwellings Company: Ordinary Stock	1,500	0	0
	Crediton Deed Poll	100	0	0
	Grainger Permanent Building Society (Newcastle-on-Tyne): Preference Shares of 1*l.* each	800	0	0
	Improved Industrial Dwellings Company, Limited: Stock	1,000	0	0
	Deferred shares of 1*l.* each	210	0	0
	Northern Counties Investment Trust, Limited 4*l.* per Cent. Debenture (1898)	125	0	0
	Do. do. (1899)	125	0	0
	Tees Conservancy Commission: Mortgage (3*l.* 10*s.* per Cent.)	200	0	0
	Tyne Improvement Commissioners' Mortgage (4*l.* per Cent.)	500	0	0
	Do. do. do. (3*l.* 15*s.* per Cent.)	200	0	0
	Winchester Cottage Improvement Society, Limited: Shares of 10*l.* each	280	0	0
	Assignment of a Mortgage Debt secured on hereditaments in Milfield, in Kirknewton (Northumberland)	15,000	0	0
		£17,208,686	16	6

Foreign Currencies	Indian Government Reduced 3½ per Cent. Loan, 1879 (Stock) - - - -	*Rs.* 37,400
	St. Paul, Minneapolis, and Manitoba Railway Company: Consolidated Mortgage Gold Bond (4½ per Cent.) - - - -	$1,000
Annuities -	Government Annuities, terminable 5th April 1899 - - - - -	£ *s.* *d.* 13 7 0
	Aberystwyth Corporation: Perpetual Harbour Annuities -	11 15 0
	Great Yarmouth Corporation: Perpetual Annuity - - - -	5 0 0
	Mersey Docks and Harbour Board: Annuities - - - - -	16 12 6
	Newcastle-upon-Tyne Perpetual Annuities of Mayor and Burgesses of Town - - -	20 5 0
	Over Darwen Gas Works: Perpetual Annuities of 3*s.* - - -	6 9 0
	Eastern Bengal Railway: Annuities (Class B.) - - -	175 0 0
	East Indian Railway: Annuities (Class B.) - - -	948 0 0
	Scinde, Punjaub, and Delhi Railway: Annuities (Class B.) - - - -	845 1 4
		£2,041 9 10
No stated value -	London, Brighton, and South Coast Railway Company: Contingent Rights in respect of 105*l.* Consolidated Guaranteed 6*l.* per Cent. Stock No. 1, converted into 126*l.* 5 per cent. Consolidated Guaranteed Stock.	

In addition to the above a sum of 297*l.* 2*s.* 8*d.* 2*l.* 15*s.* per cent. Consolidated Stock is standing in the High Court of Justice (Chancery Division) to the Ledger Credit "Ex parte the Metropolitan District Railway Company The account of the "Official Trustees of Charitable Funds in trust for the United Westminster "Schools."

There are also deposited at the Bank of England on behalf of the Official Trustees 16 Borough of Kingston-upon-Hull Asylum Loan Debenture Bonds for 425*l.* 13*s.* 4*d.* each, inscribed in the name of the Master, Brethren, and Sisters of the Hospital or House in the Borough of Kingston-upon-Hull called "God's House Hull," commonly called "The Charter House."

APPENDIX B. (par. 20).

Local Government Act, 1894.

The following Memorandum has been prepared with the view of correcting certain misapprehensions of the scope and effect of the Local Government Act, 1894, which the Official Correspondence of the Charity Commissioners on the working of the Act shows to be widely prevalent.

1. Except in certain special cases, the Act does not, by its own operation, effect any change in the constitution of the trustees or Governing Bodies of Charities, the action of the parish council (or in certain cases of the parish meeting) being generally required to give effect to the changes contemplated by the Act.

2. The position of the incumbent of a parish as *ex officio* trustee of a charity, whether ecclesiastical or not, is not affected by the Act; nor is the position of any other *ex officio* trustee, except a churchwarden or an overseer, so affected.

3. The Act empowers a parish council to appoint trustees of charities of a particular class, and in certain specified cases, section 14 (2), (3), (4). Some but not all, of these powers are given to the parish meeting of a rural parish in which there is no parish council, section 19 (5).

4. In certain cases, indicated in section 14 (1), the Trustees of Charitable Trusts are empowered to transfer, with the approval of the Charity Commissioners, the property of their trust to the parish council, if the council accept the transfer, or to persons appointed by the parish council. But property so transferred will remain subject to the same trusts as heretofore.

5. Except in the special cases referred to in paragraph 1, the only direct change effected by the Act in the administration or management of charities by trustees is that enacted by section 14 (6) in respect of the publication of the accounts of charities and of the names of the beneficiaries of dole charities.

6. Subject to the provision mentioned in the last foregoing paragraph, the law which regulates the administration of their trust by trustees of charities is not varied by the Act, and Trustees, whether appointed in pursuance of the Act or not, are bound to administer their trust in accordance with that law.

7. The approval or allowance of the Charity Commissioners is required in proceedings taken under sub-sections (1) and (3) of section 14 of the Act, but it is *not* required for proceedings taken under sub-sections (2) and (4).

8. The appointment under section 14 (2), of trustees by the parish council or parish meeting in the place of overseers and churchwardens, may be made either before or after the expiration of the term of office of the overseers or churchwardens holding office at the date of the first constitution of the parish council, or parish meeting, as the case may be.

D. R. Fearon,
Secretary.

Charity Commission,
22nd January 1895.

ACCOUNTS OF CHARITIES.

Charitable Trusts Acts.

Local Government Act, 1894.

January 1, 1895.

The Charitable Trusts Acts, as amended by the Local Government Act, 1894, require that the trustees or persons acting in the administration of every charity shall, in books to be kept by them for that purpose, regularly enter or cause to be entered full and true accounts of all money received and paid respectively on account of such charity, and shall also on or before the 25th day of March in every year, or such other day as may be fixed for that purpose by the Board of Charity Commissioners, prepare and make out the following accounts in relation thereto (that is to say):

See 16 & 17 Vict. c. 137. s. 61; 18 & 19 Vict. c. 124. s. 44; and 56 & 57 Vict. c. 73. s. 14 (6).

(1.) An account of the gross income arising from the endowment, or which ought to have arisen therefrom, during the year ending on the 31st day of December then last, or on such other day as may have been appointed for this purpose by the Board;
(2.) An account of all balances in hand at the commencement of the year and of all moneys received during the same year on account of the charity;
(3.) An account for the same period of all payments.
(4.) An account of all moneys owing to or from the charity, so far as conveniently may be;

which accounts shall be certified under the hand of one or more of the trustees or administrators, and shall be audited by the auditor of the charity, if any; and that the said trustees or administrators shall, within fourteen days after the day appointed for making out such accounts, deliver or transmit a copy thereof to the Commissioners, at their office in London, and in the case of parochial charities shall deliver another copy thereof.

*Where the Charities are Ecclesiastical,**	*Where the Charities are not Ecclesiastical,*
to the churchwarden or churchwardens of the parish or parishes with which the objects of such charities are identified, who shall present the same at the next general meeting of the vestry of such parishes and insert a copy thereof in the minutes of the vestry book,	to the chairman of the parish meeting of the parish or parishes with which the objects of such charities are identified, who shall present the same at the next general meeting of the parish meeting of such parishes, and insert a copy thereof in the minutes of the parish meeting,

and that every such copy shall be open to the inspection of all persons at all seasonable hours, subject to such regulations as to the said Board may seem fit; and that any person may require a copy of every such account, or of any part thereof, on paying therefor after the rate of 2*d.* for every 72 words or figures.

The Charity Commissioners are empowered to make such Orders as they may think fit in relation to the delivery or transmission of the said

18 & 19 Vict. c. 124. s. 45.

* 56 & 57 Vict. c. 73. s. 75 (2).

accounts, and the forms of such accounts, and it is provided that such Orders shall be executed by all trustees and persons from whom the accounts to which they may relate are required.

18 & 19 Vict. c. 124. s. 9.

Any person refusing or wilfully neglecting to comply with any such Order of the Charity Commissioners shall be taken to be guilty of a contempt of the Chancery Division of the High Court of Justice, and shall be liable to be attached and committed by such Court and shall pay such costs attending such contempt as the judge shall direct.

56 & 57 Vict. c 73. s. 14 (6).

By the Local Government Act, 1894, *s.* 14 (6), *it is provided that the names of the beneficiaries of dole charities shall be published annually in such form as the parish council, or where there is no parish council, the parish meeting think fit.*

APPENDIX C. (par. 21).

APPENDICES to REPORT from SELECT COMMITTEE on the CHARITY COMMISSION, 1894, (*Parl. Papers, Session* 1894, *C. No.* 221, *p.* 304).

No. 1.

Memorandum on the Origin and Scope of the Relations between the Charity Commission and Trustees of Charities.

No. 2.

Index of Principal Subjects dealt with by the Annual Reports of the Charity Commissioners, 1884–93.

No. 3.

Extracts from the Annual Reports of the Charity Commissioners, 1885–93, relating to—

(1.) The Charitable Trusts (Recovery) Act, 1891.
(2.) The Parliamentary Charity Commissioner.
(3.) Demand for General Statistical Information as to Charities with special reference to—
  (*a.*) The Relations of the Charity Commissioners with Local Authorities.
  (*b.*) The Compilation of a new Edition of Reports of Lord Brougham's Commission (1819–37).
(4.) The Modification of the Trusts of Charities regulated by Statute.
(5.) Dole Charities.
(6.) Representative Trustees.

No. 4.

Analysis of the Acts by which Powers are conferred upon the Charity Commissioners.

No. 5.

Official Trustees of Charitable Funds—Regulations made by the Treasury under section 4 of the Charitable Trusts Act, 1887 (50 & 51 Vict. c. 49).

No. 6.

Accounts of Charities.—Extracts from the Annual Reports of the Charity Commissioners relating to.

No. 7.

Classified Statement of Orders made by the Charity Commissioners during a period of 10 years, 1884–93.

No. 8.

Technical Instruction, and Relations of the Charity Commissioners with the Local Authorities thereupon.—Extracts from the Annual Reports of the Charity Commissioners relating to.

No. 9.

Schemes made under section 30 of the Endowed Schools Act, 1869, during a period of 10 years, 1884–93.

No. 10.

Charitable Trusts Acts (Trustees under Schemes):

(1.) Tabular Statement of all Schemes established under the Charitable Trusts Acts between 1st January 1884 and 31st December 1893, and providing for the permanent constitution of a Body of Trustees, in the case of Charities (not being for the exclusive benefit of any church, sect, or denomination) applicable for the benefit of places within the following counties, viz.:—Glamorgan, Norfolk, Nottingham, Somerset, Sussex, and York.

(2.) Summary of the foregoing Tables.

No. 11.

Charity accounts in arrear in certain Counties:

(1.) Statement showing those of the Charities in the counties of Somerset and Sussex, and in the West Riding of the County of York, the Trustees of which have omitted during the five years ending 31st December 1893 to transmit to the Charity Commissioners copies of the annual accounts of those Charities, as required by law.

(2.) Summary of the foregoing statement.

No. 12.

Tabular statements of jurisdiction of the Charity Commissioners:—

(1.) Table A.—General jurisdiction exercised by the Commissioners under the Charitable Trusts Acts in respect of all Charities.

(2.) Table B.—Special jurisdiction exercised by the Commissioners under the Endowed Schools Acts over Educational Charities.

(3.) Table C.—Procedure in respect of Schemes established or made by the Commissioners.

No. 13.

Motions in Parliament, up to 31st May 1894, for Addresses praying Her Majesty to withhold Her consent from Schemes laid before Parliament under the provisions of the Endowed Schools Acts, 1869 to 1889 (return of).

No. 14.

Appeals to the Queen in Council (return of)—

(1.) Under section 39 of the Endowed Schools Act, 1869, (not reported).

(2.) Under section 14 of the Endowed Schools Act, 1873, (judgment reported).

(3.) Under section 14 of the Endowed Schools Act, 1873 (referred to the Judicial Committee of the Privy Council, and dealt with by Order in Council) (not reported).

No. 15.

Constitution of Governing Bodies in Schemes made under the Endowed Schools Acts during the years 1887–93.

No. 16.

Return of Schemes approved by the Queen, under the Endowed Schools Acts, between 1st January and 31st December 1893, showing the locality and names of each Foundation, with particulars of the Governing Body under each Scheme.

No. 17.

Copy of—

(1.) Letter from the Treasury to the Charity Commissioners, dated 1st December 1887; and

(2.) Treasury Minute, dated 25th November 1887, enclosed therewith.

No. 18.

Return showing the work of the Education Department under the Endowed Schools Acts, from 1st January 1884 to 20th June 1894.

No. 19.

List of Schemes laid before Parliament under the Endowed Schools Acts since the year 1884.

No. 20.

Welsh Intermediate Education Act, 1889.—Course of procedure in the case of certain County Schemes up to 23rd June 1894.

No. 21.

First Flintshire Clause (Q. 3936).
Second Flintshire Clause (Q. 3938).

No. 22.

Board Meetings of Charity Commissioners.—Return as to number of, and the attendance of Commissioners for the years 1887–1893 (inclusive).

No. 23.

Charitable Trusts Acts, 1853–91.—Analytically arranged in general accordance with the classification observed in Appendix No. 4.

APPENDIX D. (par. 22).

IN THE SUPREME COURT OF JUDICATURE.
COURT OF APPEAL.
(*Law Reports* [1894] 3 *Ch.* 145.)

Royal Courts of Justice,
Friday, 10th August 1894.

Before THE LORD CHANCELLOR,
LORD JUSTICE LINDLEY, AND
LORD JUSTICE DAVEY.

In the Matter of the CLERGY ORPHAN CORPORATION, &c.

JUDGMENT.

Lord Justice Lindley.—Lord Justice Davey will read the judgment of the Court.

Lord Justice Davey.—The real and substantial question on this appeal is whether the *Clergy Orphan Corporation* is subject to the jurisdiction of the Charity Commissioners and to the provisions of the Charitable Trusts Acts so far as regards their land in St. John's Wood, which is or was the site of their school, but has been sold to a railway company under the provisions of an Act of Parliament.

(1.) The Corporation is undoubtedly a charity within the meaning of the Acts. The question is whether the land and the purchase money which now represents it are exempted from the jurisdiction by the provisions of section 62 of the Charitable Trusts Act, 1853.

(2.) The first exemption is of charities "wholly maintained by voluntary contributions." It is not contended that the corporation is within this description. But we may observe that if these words are read in their widest and most liberal meaning every charity in the kingdom would be exempt, for we suppose that the ultimate source of all charitable endowments is to be found in the spontaneous bounty of founders and supporters. The words are, we think, intended to describe a charity which has no invested endowment yielding an income for its support, but is dependent on the gifts of the benevolent, whether recurrent or occasional, and whether *inter vivos* or by will.

(3.) The second exemption which applies to this case is in the following words, viz.:—

> "And where any charity is maintained partly by voluntary
> " subscriptions and partly by income arising from any endowment—
> " (*a.*) The powers and provisions of the Act shall, with respect to
> " such charity, extend and apply to the income from endow-
> " ment only, to the exclusion of voluntary subscriptions, and
> " the application thereof;
> " (*b.*) And no donation or bequest unto or in trust for any such
> " charity, as last aforesaid, of which no special application or
> " appropriation shall be directed or declared by the donor
> " or testator, and which may legally be applied by the govern-
> " ing or managing body of such charity as income in aid of
> " the voluntary subscriptions, shall be subject to the jurisdic-
> " tion or control of the said Board, or the powers or provisions
> " of this Act;
> " (*c.*) And no portion of any such donation or bequest as last
> " aforesaid, or of any voluntary subscription which is now, or
> " shall, or may, from time to time be set apart or appropriated

> " and invested by the governing or managing body of the
> " charity, for the purpose of being held and applied or
> " expended for or to some defined and specific object or
> " purpose connected with such charity, in pursuance of any
> " rule or resolution made or adopted by the governing or
> " managing body of such charity, or of any donation or bequest
> " in aid of any fund so set apart or appropriated for any such
> " object or purpose as aforesaid, shall be subject to the juris-
> " diction or control of the said Board or the powers or
> " provisions of this Act."

(4.) Before we proceed to comment on this enactment, we ask what is meant by an "endowment." The interpretation of this word is given in section 66.

> "The expression 'endowment' shall mean and include all lands
> " and real estate whatsoever, of any tenure, and any charge thereon,
> " or interest therein and all stocks, funds, moneys, securities,
> " investments, and personal estate whatsoever which shall for the
> " time being belong to, or be held in trust for, any charity, or for
> " all or any of the objects or purposes thereof."

We can see no sufficient reason for limiting or restricting the meaning of these words, or for confining the words to property held upon some special purpose or trust in connexion with a charity as distinguished from the general purposes of the charity. On the contrary, the words "in trust for any charity or for all or any of the objects or purposes thereof" seem to us to preclude any such limited construction. We conclude, therefore, that the words mean what they say, and that all property of every description belonging to or held in trust for a charity, and whether held upon trusts or conditions which render it lawful to apply the capital to the maintenance of the charity, or upon trusts which confine the charitable application to the income, is an endowment within the meaning of the Act.

(5.) We return now to section 62. We observe that the words used are "voluntary subscriptions." We think that these words are used in a popular sense, and denote recurring gifts repeated annually or otherwise with more or less regularity. Donations or bequests, which would be included as well as subscriptions in the general term contributions, are dealt with in the following sentence.

(6.) The next words to be noticed are—"partly by income arising from any endowment." Bearing in mind the definition of endowment, we think that these words, if they were not qualified by the subsequent context, would mean, and so far as they are not so qualified do mean, income derived from any invested funds belonging to the charity, and any charity which depends for its maintenance partly on voluntary subscriptions and partly on income from investments would be within the description.

(7.) The next sentence, however, must be read as a proviso on, or qualification of, the previous enactment, because it is made applicable only to "any such charity as last aforesaid," *i.e.*, to what has been called at the Bar a mixed charity. The effect of this proviso is, in our opinion, to exempt from the jurisdiction every donation or bequest for the general purposes of the charity, which is given on such terms that the capital may legally be applied for the maintenance of the charity, but to leave, subject to the jurisdiction, an endowment for general purposes the income only of which is applicable to maintenance.

(8.) We are further of opinion that if the exempted donation or bequest or any subscriptions are in fact invested by the governors with the intention that they shall form a permanent fund or endowment such investments and the income thereof are exempt from the jurisdiction, and such income is excepted from the "income from endowment" in the previous sentence.

(9.) That this is so is, we think, made clear from the last sentence of the section specially referring to donations, bequests, and voluntary subscriptions which have been invested. This sentence is again a proviso on the immediately preceding words. The effect of it is that the governing body by appropriating for some specific purpose and investing a donation or bequest, or any subscriptions, which would otherwise be exempt, do not bring such appropriated endowment or the income thereof within the jurisdiction.

(10.) We have thus far dealt with the construction of the clause apart from authority. In the case of "*the Governors of the Charity for the Relief of the Poor Widows and Children of Clergymen* v. *Sutton*" (27 Beavan, p. 651), Lord *Romilly* put a construction on these sections. Although in the result Lord *Romilly's* conclusion may not differ much from that which we have endeavoured to express we cannot agree with him in the reasons which he gave for his judgment. We do not think it was a legitimate mode of interpreting the Act first to consider the 62nd section and then to construe the interpretation clause by the 62nd section of the Act. Lord *Romilly* held that the word "endowment" in the 66th section applied only to endowments for a special purpose in connexion with a charity and not to endowments for the general purposes of the charity. As we have already said, we cannot agree with this construction of the 66th section, and we may add that it seems to us inconsistent with other sections, see, for example, the 44th section. Lord *Romilly's* view has been followed in other cases, but apparently on his authority without the expression of any opinion as to its correctness by the Judges who adopted and followed it.

(11.) The test whether the property of a charity is an endowment within the meaning of the Act is not whether it is applicable to the general purposes of the charity or only to some specific purpose in connexion with it, although this circumstance may be important in considering whether the endowment is exempt from the provisions of the Act in the case of a charity falling within the description in section 66.

(12.) The Corporation now before the Court was incorporated in the year 1809 by an Act of Parliament by which it was recited that the society had been formed in the year 1749, and had been supported by the voluntary subscriptions and donations of charitable and well-disposed persons. The Corporation was empowered to purchase and hold lands for the purposes of the charity, and by section 2 the governors were empowered to apply and dispose of the moneys and funds already given, and which should from time to time be contributed, and all other moneys and funds belonging to the Corporation for the purposes mentioned in this Act and for any other purpose relating to the Corporation and for the benefit of it at their discretion. In the year 1858 the governors sold out 6,400*l.* Consols, part of a larger sum then belonging to the Corporation, and out of the proceeds purchased the reversion of the land

in St. John's Wood, which they then held on lease and on which the school for the clergy orphans had been erected.

(13.) It was not disputed by the counsel for the Commissioners that the Consols so sold out arose from the investment of subscriptions, donations, and bequests which the governors might have legally applied as income. We cannot hold that these subscriptions, donations, and bequests lost that character by being invested in Consols. Did they lose it when the Consols were sold and the proceeds applied in the purchase of land? It seems at first sight a strong thing to hold that lands purchased and held for the purpose of carrying on the charitable work of the Corporation are not part of the permanent capital endowment of the Corporation. But we are unable to say that the investment in land altered the character of the funds invested. The retention of the lands was not essential to the existence of the charity, for the Corporation might have bought or rented schools elsewhere, or a site for other schools might have been given to them.

(14.) In these circumstances, we cannot hold that the funds ceased to be legally applicable as income at the discretion of the governors. The governors for the time being could not, we think, alter the destination of the funds or the trusts upon which they were held by investing them in land, or deprive their successors of the discretion vested in them. We are, therefore, of opinion that the proceeds of the sale of the lands are still applicable as income to the general purposes of the charity, and therefore, exempt from the jurisdiction of the Commissioners and the powers and provisions of the Charitable Trusts Acts.

(15.) It is unnecessary to say what would be the case if a charity had no subscription list, and relied for its maintenance wholly on the income of endowments derived from voluntary donations for its general purposes in past years which had been invested and capitalised. We will only observe that it is for those who claim an exemption to make it out, and the provisions of the Act on which we have commented seem to apply only to a charity maintained partly by voluntary subscriptions and partly by income of endowments.

(16.) The result of our judgment, therefore, is (1) that income of any endowment *primâ facie* means income derived from any invested funds; (2) but that in the case of a charity partly maintained by voluntary subscriptions and partly by the income of any endowment, bequests, and donations for the general purposes of a charity which may be lawfully applied as income consistently with the terms of the gift are exempt; and (3) such gifts and the income thereof are not brought within the jurisdiction by being invested by the governing body.

(17.) There remains the question whether the learned Judge was right in directing payment of the 5,000*l.* to the Corporation. Mr. *Vaughan Hawkins* contended that a charity cannot sell its land by law independently of the Charitable Trusts Acts. We think that statement is too broad. A charitable corporation can sell and pass the legal estate to a purchaser, but he takes it subject to the obligation of showing that the sale was beneficial to the charity and justified by the circumstances—"*Attorney-General* v. *Warren*" (2 Swans, 302). But we doubt whether this principal is applicable to a case where the land represents the investment of funds which the governors are empowered to apply and dispose of for every purpose of the charity at their discretion. The

authorities referred to seem to contemplate a case where the land is part of the permanent endowment of a charity the income of which is applicable by the governors. We are therefore of opinion that if the money in Court were reinvested in land the governors could sell it at their discretion and apply the proceeds as income, and the learned Judge was therefore right in directing payment to the Corporation. We are of opinion that the appeal should be dismissed with costs.

In the High Court of Justice.
Chancery Division.
(*Law Reports* [1895] 1 *Ch.* 367.)

Royal Courts of Justice,
Wednesday, 19th December 1894.

In the Matter of the Gilchrist Educational Trust.

Judgment.

Mr. Justice Kekewich.—In order to resist this application, the trustees of the charity must establish that their charity falls within one or more of the exceptions of section 62 of the *Charitable Trusts Act*, 1853. It is suggested that there are no special words, or that there may be no special words, which cover it, but that there are provisions of a wider kind within which this charity must, upon a benevolent construction of the section, be held to fall. That is not my view of the proper construction of the Act. Where you have an Act such as the *Charitable Trusts Act*, 1853, conferring general jurisdiction, and then containing specific exceptions from that general jurisdiction, any charity, any institution, falling within the general jurisdiction must come precisely within the limits of some exception in order to be exempt. That the general jurisdiction is applicable if the exception is not to be found, there can be no doubt. This is an endowed charity, and certainly a charity having an endowment is within the meaning of the Act. This charity is not, in one sense, of a permanent character; but it has already lasted some time, and probably will last very much longer. There is no doubt a power in the trustees acting in their absolute and uncontrolled discretion so to deal with the endowment that it may cease to be the endowment of this particular charity—at any rate cease to be applied in the way in which it is being applied at the present time. I may remark here that I am not called upon to say that the Court will, at any time, direct a scheme, or will allow the Charity Commissioners to lay their hands on any part of the money for any purpose, or to control the discretion vested in the trustees. That is not in any way the question before me. If ever the question is raised, then the words of the will will deserve the fullest consideration. All I am asked now to decide is, whether the trustees are bound to render their accounts of this charity, on the ground that it is a charity within the meaning of the Act. As regards their power to divert the charity funds, so as to interfere with the permanency of the charity. *Sir Robert Peel's Case*, is not directly in point in one respect, because there the trustees were only to apply the income, and we are here dealing with the case where the trustees' power extends to the *corpus*. But there was a power of revocation which might be exercised at any moment; and the Lords Justices distinctly held that the fact that the power might be exercised at any

moment, so that their decision might be rendered of no avail, did not prevent the interference of the Charity Commissioners to the extent of demanding accounts, and did not prevent it being the duty of the Court to insist on that being done. That is a distinct authority against the respondents on that point.

Then the only other question is whether this charity comes within the exempting clause, section 62, of the Act of 1853. The grounds upon which it has been argued that it does seem to me to be unfounded and not to be based upon a proper construction of the clause. It is unnecessary for me to criticise the language of the clause, for I proceed upon the more satisfactory ground that the decision of the Court of Appeal, consisting of Lord *Herschell*, Lord Justice *Lindley*, and Lord Justice *Davey*, in the recent case of *In re Clergy Orphan Corporation* distinctly covers it. The considered judgment of the Court, which was delivered by Lord Justice *Davey*, expressly says that the sentence in section 62, which must be read as a proviso, "is made applicable only to "'any such charity as last aforesaid,' *i.e.*, to what has been called at "the Bar a mixed charity." Here there is not "any such charity as last aforesaid": there is not a mixed charity; and, therefore, that exemption on which the respondents rely, beginning with the words "And no portion of any such donation or bequest as last aforesaid" is not applicable to this charity. The result is that the words which follow in the judgment, to which I have referred, as regards the effect of the proviso, though directly in point as regards the charity then before the Court, have no application at all to this case, and I am obliged to fall back on the general jurisdiction, and to hold that the general jurisdiction covers this charity.

The Order should follow, as nearly as possible, the words of the order in *Sir Robert Peel's Case.*

APPENDIX E. (par. 28).

CHARITY COMMISSION.

An Account of the Stock and Cash which has been transferred and paid to the OFFICIAL TRUSTEES OF CHARITABLE FUNDS in pursuance of the provisions of the Central Scheme approved by Her Majesty in Council, on 23rd February 1891, under the provisions of The City of London Parochial Charities Act, 1883 (46 and 47 Vict. cap. 36), and has been applied by Orders of the Charity Commissioners to certain purposes prescribed by that Act.

NOTE.—*The following extracts from the City of London Parochial Charities Act and from the Central Scheme made under that Act, for the administration of charity property in the parishes in the Second Schedule to the Act, will serve to explain the course of procedure represented by the following accounts. The property dealt with by the Central Scheme is comprised in a statement, No. VI.* (1 *to* 51), *and in certain supplemental statements, Nos. VII., VIII., and IX., published by the Charity Commissioners in pursuance of section* 8 *of the Act.*

CITY OF LONDON PAROCHIAL CHARITIES ACT, 1883.

II.—*Inquiry and Statement.*

Commissioners to inquire into the charity property, and classify same in two schedules, one of ecclesiastical and the other of general charity property.

5. The Commissioners shall as soon as may be proceed to inquire into the nature, tenure, and value of all the property and endowments belonging to the charities mentioned in the Digest of Parochial Charities of the City of London, referred to in the Thirteenth Report of the Charity Commissioners for England and Wales, and every of them, and every other charity the property or income of which is applicable or applied to or for the benefit of any parish or part of a parish within the City of London or of any inhabitant or inhabitants thereof (herein-after called the said parochial charities), and the purposes or trusts for or upon which the same have heretofore been or are now held or enjoyed and to which the income thereof has been or is now applied, and shall classify the said property in two schedules. They shall place in one of such schedules all property (herein-after called "ecclesiastical charity property") which shall be proved to their satisfaction to have been originally given to or for, or to have been duly ordered by any Act of Parliament, judgment of a court, or other authority competent in that behalf, to be applied to or for, and to have been accordingly applied to or for any spiritual purpose which is now a legal purpose, or for the benefit of any spiritual person as such, or for the erection, maintenance, or repair of any ecclesiastical buildings, or for the maintenance of divine service therein, even although such purpose may now have failed, but the user of property for an ecclesiastical or any other purpose shall not be conclusive evidence that such property was originally given for such a purpose, but shall be taken into account by the Commissioners in determining whether in each case such property is or is not to be deemed to have been

originally given for such a purpose, provided that no property shall be deemed to be ecclesiastical which shall not have been given or applied to or for or in connexion with the Church of England. In the other of such schedules they shall place all other charity property (hereinafter called "general charity property"). The Commissioners shall specify in the said schedules the objects or purposes to or for which the said property is now applied, and all vested interests now existing in or upon or in anywise affecting any part of such property.

Where property is mixed, Commissioners to apportion ecclesiastical and general.

6. Where property scheduled by the Commissioners as ecclesiastical has been mixed with property scheduled by them as general charity property, or where the income of any property is considered by them to be partly ecclesiastical and partly general, the Commissioners shall determine and state how much of such property or income, as the case may be, shall be taken to be ecclesiastical, and how much of the same shall be taken to be general.

As to vested interests and equitable claims.

7. No person shall be deemed to have any vested interest within the meaning of this Act if the office which he may hold or the emolument which he may receive shall be one tenable or receivable at the pleasure of some other person or persons, but the Commissioners shall consider and may declare what person or persons have, in their opinion, owing to the circumstances of the position of such person or persons, or generally on moral grounds, any fair or equitable claim to continue to receive any emolument now received by him or them out of any endowment.

Commissioners to publish result of inquiry.

8. The Commissioners shall in such form as they may think most convenient print and publish a statement or successive statements containing the findings and determinations at which they shall have arrived in the course of the inquiry aforesaid.

Commissioners to send copy of statement to governing bodies, &c.

9. The Commissioners shall send a copy of every such statement to the governing body of every endowment affected by such statement, and also to the vestry clerk of every parish in which any endowment affected by such statement is applicable, and also to the Remembrancer of the City of London.

Person claiming vested interest not recognised by Commissioners or denying existence of charitable trust may apply to High Court of Justice.

10. Any person claiming any vested interest affecting any endowment mentioned in any such statement, and alleging that the Commissioners have not duly recognised such vested interest, or any person or persons alleging that any property which the Commissioners have determined to be charity property within the meaning of this Act is not charity property, but that he or they is or are entitled to the same free from any charitable trust affecting the same, may within two months from the date of the publication of such statement apply to the High Court of Justice, by petition or summons at chambers, asking for a declaration that he has a vested interest affecting such endowment or that such property is not charity property (as the case may be). The Commissioners may appear upon any such proceedings, and the decision of the judge before whom such petition or summons is heard shall be final (unless special leave to appeal shall be by him given). The judge shall make a declaration in conformity with the justice of the case, and shall have power to order that the costs of the application shall be paid out of the endowment or property in question or by any party to the application as he may think right. Whenever necessary the Commissioners shall amend their statement so as to make it conform to the judge's declaration.

III.—*Schemes for better application of Charity Funds.*

Commissioners to frame schemes for charity property.

11. The Commissioners shall, as soon as may be after the publication of the statement or statements aforesaid, proceed to prepare a scheme or schemes for the future application and management of the charity property and endowments so classified by them as herein-before directed.

Provisions to be inserted in all schemes.

12. In every such scheme the Commissioners shall provide for the following objects; that is to say,

(*a.*) For the vesting in the Official Trustee of Charity Lands appointed under the Charitable Trusts Acts, 1853 to 1869, of all real property and chattels real belonging to the charity or charities dealt with in the scheme, and for the vesting in the Official Trustees of Charitable Funds appointed under the last-mentioned Acts of all personal property belonging to the charity or charities dealt with in the scheme, upon trust to hold the same real and personal property respectively as in the said Acts and herein-after provided, but subject to all quit-rents, leases, tenancies, equities, reservations, charges, and all other incumbrances and liabilities affecting the same:

(*b.*) For carrying over to a separate account a sum of money out of the charity property and endowments dealt with by the scheme to answer and provide for the expenses incurred by the Commissioners in carrying out this Act:

(*c.*) For saving the vested interest of or making due compensation to every person whom the Commissioners may have declared entitled to any vested interest which may be prejudiced by the scheme, and for making compensation to any person whom the Commissioners may have considered as aforesaid to have a fair or equitable claim to any emolument taken away by the scheme.

Provisions to be inserted in schemes relating to parishes in First Schedule.

13. In every scheme relating to the charity property or endowments belonging to or now applicable in the parishes enumerated in the First Schedule to this Act, the Commissioners shall, subject to the carrying over and to the provision for saving or making compensation herein-before contained, provide for the following objects; that is to say,

(*a.*) For the application of the property scheduled as ecclesiastical charity property, or any part of the income thereof, to the maintenance of the fabric and the services of the church, or to such other of the ecclesiastical purposes to which the same is now applied as are, in the opinion of the Commissioners, still beneficial to the inhabitants of each of the said parishes, or to any class thereof; and, subject thereto, to such other ecclesiastical purposes within the parish to which such property and endowments belong as the Commissioners may think most conducive to the spiritual benefit of the inhabitants of the said parish:

(*b.*) For the application of the property scheduled as general charity property (to such extent as the Commissioners may think desirable) to such of the objects and purposes to or for which the same is now applied as the Commissioners may consider proper and legal and substantially beneficial to the inhabitants of each of the said parishes, or to any class thereof; and, subject thereto, for the application of such property to any one or more of the following objects, either within the parish to which the property belongs or in which it is now applicable, or within any parish which was formerly united with or formed part of such parish, or in such manner as to

secure to the inhabitants of such parish, and to persons employed in such parish though not resident therein, the benefit of such application; that is to say,

To the promotion and improvement of the education of the poorer inhabitants of such parish, and other persons as aforesaid, whether by means of exhibitions, or of technical instruction, or of secondary education, or of art education, or of evening lectures, or otherwise, as to the Commissioners may seem good;

To the establishment and maintenance of libraries under such provisions as may make them useful to such poorer inhabitants and other persons as aforesaid;

To the preserving, providing, and maintaining of open spaces and recreation grounds or drill grounds;

To the promotion and extension, in such manner as the Commissioners may think desirable, of provident institutions and of working men's and women's institutes for the benefit of such poorer inhabitants and other persons as aforesaid;

And generally to the physical, moral, and social improvement of the poorer inhabitants and other persons as aforesaid of such parishes by such means as the Commissioners may think suitable.

Provisions to be inserted in schemes relating to parishes in Second Schedule.

14. In every scheme relating to the property or endowments belonging to or now applicable in the parishes enumerated in the Second Schedule to this Act, the Commissioners shall, subject to the carrying over and to the provision for saving or making compensation hereinbefore contained, provide for the following objects; that is to say,

(*a.*) For the application of the property, or any part of the income thereof, scheduled as ecclesiastical charity property, to the maintenance of the fabric and the services of the church, if any, in each parish possessed of ecclesiastical charity property applicable to such purposes or to such other of the ecclesiastical purposes to which the same is now applied as are, in the opinion of the Commissioners, still beneficial, and to the maintenance of the fabric and monuments of any churches within the City of London of architectural or historical interest which may not already possess sufficient funds available for that purpose; and, subject thereto, for payment to the Ecclesiastical Commissioners of the surplus income of the said ecclesiastical property, to be by them applied to the maintenance of the fabric of churches, or to the better endowment of existing benefices, or to giving theological instruction to persons preparing for holy orders, or generally to extending the benefit of clerical or spiritual ministrations in accordance with the doctrines or by the ministers of the Church of England as by law established in the more populous districts of the Metropolis:

(*b.*) For the administration and management of the property scheduled as general charity property by the new governing body herein-after constituted, except in cases where the Commissioners may provide as herein-after mentioned for the administration and management of any property by any existing body or bodies of trustees thereof:

(*c.*) For the application by the said new governing body, or by any such existing body or bodies of trustees as lastly herein-before mentioned in any such case or cases as last aforesaid, of such last-mentioned property (to such extent as the Commissioners may

think desirable) to such of the objects or purposes to or for which the same are now applied as the Commissioners may think proper and legal and substantially beneficial to the inhabitants of the parish in which the same is now applicable, or to any class thereof, or in such manner as to secure to the inhabitants of the said parishes, and to persons employed though not resident therein, the benefit of any one or more of the applications in this section herein-after mentioned; and, subject thereto, for the application by the said new governing body of such property to any one or more of the following objects within the Metropolis in manner to be specified by the said scheme or schemes; that is to say,

To the promoting the education of the poorer inhabitants of the Metropolis, whether by means of exhibitions, or of technical instruction, or of secondary education, or of art education, or evening lectures, or otherwise, as to the Commissioners may seem good;

To the establishment and maintenance of libraries, or museums, or art collections within the Metropolis under such provisions as may make them useful to the poor inhabitants thereof;

To the preserving, providing, and maintaining of open spaces and recreation grounds or drill grounds within the Metropolis;

To the promotion and extension, in such manner as the Commissioners may think desirable, of provident institutions and of working men's and women's institutes for the benefit of the poorer classes of the Metropolis;

To the establishment and maintenance, in such places as the Commissioners may think suitable, of convalescent hospitals for the benefit of the poorer classes of the Metropolis;

And generally to the improving, by the above or any other means which to the Commissioners may seem good, the physical, social, and moral condition of the poorer inhabitants of the Metropolis.

* * * * * *

Costs of Parliamentary proceedings to be determined by Commissioners.

51. The Commissioners shall ascertain what costs, charges, and expenses have been reasonably incurred by the existing trustees of the City Parochial Charities, or any of them, in relation to this Act, or the Bills of similar name in the sessions of 1881 and 1882, and shall direct the new governing body to pay to such trustees, or any two of them, to be chosen for that purpose by the Commissioners the amount of the costs, charges, and expenses so incurred as aforesaid out of the first moneys which shall come to their hands or be placed at the disposal of the said governing body.

The Central Scheme approved by Her Majesty in Council on 23rd February 1891, under the provisions of the City of London Parochial Charities Act (1883).

* * * * *

Vesting.

2. All real property and chattels real comprised in this Scheme not already vested in the Official Trustee of Charity Lands appointed under the Charitable Trusts Acts, 1853 to 1887, and not being copyhold lands, are hereby vested in the said Official Trustee and his successors, and all personal property comprised in this scheme and not already vested in the Official Trustees of Charitable Funds appointed under the said

Charitable Trusts Acts, 1853 to 1887, including the right to procure a transfer into their name of all stocks and funds forming part of such personal property, is hereby vested in the said Official Trustees of Charitable Funds, in trust to hold the same real and personal property respectively subject as aforesaid and subject to all quit-rents, leases, tenancies, equities, reservations, charges, and all other incumbrances and liabilities affecting the same, but freed and discharged from all the charitable trusts now affecting the same and upon the trusts and subject to provisions of this scheme.

Cash balances and accumulations.

3. All cash balances and uninvested accumulations belonging to the said charities, whether included in the said statements or not, shall (except so far as the Commissioners may otherwise direct) forthwith be paid over to the credit of the Official Trustees of Charitable Funds, at an account to be opened at the Bank of England to be entitled "The "City Parochial Suspense Account." The moneys standing to the credit of the said account shall be applied in the first place to the discharge of such current liabilities and the making of such other payments of the like kind in respect of administration or other necessary or proper expenses, or in respect of eleemosynary grants or grants for parochial purposes, as the Commissioners may deem legally or properly payable, and may by order direct to be so paid, and the residue thereof shall be transferred to the Central Fund Capital Account and the City Church Fund Capital Account in such manner and in such shares or proportions as the Commissioners, having regard to the purposes to which the said charities are properly applicable and to the mode in which they have been applied, may by their order direct.

Central Fund and City Church Fund.

4. So much of the said property as appears by the said statements to be applicable to General purposes shall be deemed to be one fund, and is hereinafter called the Central Fund, and so much thereof as appears by the said statement to be applicable to Ecclesiastical purposes shall be deemed to be one fund, and is herein-after called the City Church Fund, and the whole of the said funds are herein-after called the City Parochial Foundation.

Provision for costs of Act.

5. Out of the stock comprised in the Central Fund there shall be carried to a separate account to be entitled the Costs Account A., in the name of the Official Trustees of Charitable Funds, the sum of 24,000*l.*, 2*l.* 15*s.* per cent. Consolidated Stock, and out of the stock comprised in the City Church Fund there shall be carried to an account to be called the Costs Account B., in the like name, the sum of 16,000*l.* like stock, and the Commissioners shall by orders direct what sums of stock shall be so carried over.

The said stock shall be a sum to answer and provide for and shall, when and as directed by orders of the Commissioners, be applied to the following purposes:—

Her Majesty's Treasury.

(*a.*) In the first place there shall be repaid to the Commissioners of Her Majesty's Treasury, the salaries paid and expenses incurred in carrying into effect the City of London Parochial Charities Act, 1883, so far as the same are not provided for under any other Scheme established under the said Act, and the share payable out of the Costs Account A. shall be three-fifths, and the share payable out of the Costs Account B. shall be two-fifths of such salaries and expenses.

Share of costs under this Scheme.

(*b.*) In the second place, out of such of the said Costs Accounts as shall be named in any order of the Commissioners and subject to such provisions (if any) for repayment as shall be contained in any such order, there shall be paid on behalf of the governing body of

any scheme established under the said Act, such sum as may, by such scheme, be made payable in respect of the said salaries and expenses.

(*c.*) In the third place there shall, out of the said Costs Accounts A. and B., be paid in the like shares of three-fifths and two-fifths to Edwin Freshfield, Esq., LL.D., and Henry Hucks Gibbs, Esq., being two of the Trustees of City Parochial Charities chosen by the Commissioners for that purpose, the sum of 3,669*l.* 17*s.* 5*d.*, being the amount ascertained by the Commissioners of the costs, charges, and expenses reasonably incurred by the said Trustees or any of them in relation to the said Act, or the Bills of similar names in the sessions of 1881 and 1882. Costs in relation to Act and similar Bills in Parliament.

Provided that if and so far as the surplus of the Costs Accounts or either of them shall be insufficient to discharge such last-mentioned costs, the central governing body shall, out of the first moneys which shall come to their hands, pay to the said Edwin Freshfield and Henry Hucks Gibbs the amount of any such deficiency, but so that any deficiency which may so occur with respect to the Costs Account A. shall be paid out of the Central Fund, and any deficiency which may occur with respect to Costs Account B. shall be paid out of the City Church Fund.

(*d.*) Any surplus of the said Costs Account A. shall form part of the Central Fund Capital Account, and any surplus of the Costs Account B. shall form part of the City Church Fund Capital Account herein-after mentioned. Surplus.

6. Subject to the provisions of the last foregoing clause:—

(*a.*) All the cash and stock belonging to the Central Fund, including the surplus (if any) of Costs Account A., and such part of the residue of the City Parochial Suspense Account as the Commissioners may by their order under the foregoing third clause declare to be so applicable, shall be carried to an account to be called the Central Fund Capital Account, and it shall be the duty of the central governing body, upon the order of the Commissioners, from time to time to raise and pay to the Official Trustees to the credit of the said account such further sum or sums not exceeding in the whole the sum of 100,000*l.* as shall be named in any such order or orders, such sum or sums to be raised by sale or mortgage of the property belonging to the Central Fund, as may be directed in any such order, and upon such terms as may be therein set forth. Central Fund Capital Account.

(*b.*) All the cash and stock belonging to the City Church Fund, including the surplus (if any) of Costs Account B., and such part of the residue of the City Parochial Suspense Account as the Commissioners may by their order under the foregoing third clause declare to be so applicable, shall be carried to an account to be called the City Church Fund Capital Account. City Church Fund Capital Account.

(*c.*) The Central Fund Capital Account and the City Church Fund Capital Account shall be applicable under orders to be made by the Commissioners in the mode stated in the 2nd and 3rd Schedules hereto respectively and so far as the same shall not be so applied, the said funds and the income thereof shall form part of the Central Fund and the City Church Fund respectively, and shall be applicable to the other purposes of this scheme. Application.

Provided that for the purposes of this clause the following rules shall be observed:

(1.) Where any stock which is subject to a charge is applicable and the charge thereon is also applicable wholly to general or wholly to ecclesiastical purposes, the charge shall, unless the Commissioners by order otherwise direct, be deemed to merge.

(2.) Where any stock is applicable in part to general and in part to ecclesiastical purposes, the Central Fund or the City Church Fund, as the case may be, shall be credited with such portion of the said stock as will produce the amount of any annual or other charge applicable to the purposes of such fund, and subject to such deduction (if any) any stock or residue of stock which is applicable partly to general and partly to ecclesiastical purposes shall be divided between the said funds in proportion to the interest belonging thereto respectively.

Provided that out of the stock belonging to the Central Fund there shall be carried to the account of the City Church Fund Capital Account the sum of Consols 2,400*l.* in respect of the fund for church repairs mentioned in Statement VI. (10), (Burton's Charity).

(3.) The Commissioners may in any case in which sums have been, since the date of the Act, expended upon general or ecclesiastical purposes respectively, out of funds which are, according to the said statements, properly applicable to the other of such purposes, by order direct that such a sum of cash or stock as may be sufficient to replace the said sum or sums shall be transferred from the Central Fund Capital Account to the City Church Fund Capital Account, or from the City Church Fund Capital Account to the Central Fund Capital Account, as the case may be, and shall, with respect to any invested or uninvested accumulations and cash balances existing at the date of this Scheme which have accrued to any of the charities since the date of the Act, determine conclusively how much thereof is to be carried to the account of the Central Fund Capital Account and how much to the account of the City Church Fund Capital Account.

The Commissioners may make all such orders as they think necessary for carrying this clause into effect.

* * * * * *

50. They (*the Central Governing Body*) shall pay to the Official Trustees of Charitable Funds for the purpose of the same being invested in their name to the credit of the City Church Capital Account an annual sum equal to 10 per cent. of the sum applied under Part I. of Schedule III., to the repair and the restoration of the churches therein mentioned, and of such further sums as may be similarly applied in pursuance of Part II. of the said Schedule: the amount of such sums to be from time to time certified to the Central Governing Body by the Commissioners under their seal, such payments to commence as from the payment out of the City Church Capital Account of the sums so applied and to continue until the said sums respectively have been repaid to the said account.

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(*m.*)		119
(*n.*)		120
(*o.*)		120
(*p.*)		120
(*q.*)		121
(*r.*)		121
(*s.*)		123
(*t.*)		123
(*u.*)		124
(*v.*)		124
Schedule II.		125

Table I.

"Cash Balances and Uninvested Accumulations" (mentioned in Clause 3 of The Central Scheme) paid to the City Parochial Suspense Account, and the apportionment thereof:—

Parish.	Amount paid.	Amount appropriated to General Purposes.	Amount appropriated to Ecclesiastical Purposes.	Amount appropriated to other Purposes.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
St. Alban, Wood Street	3 15 7	3 15 7		
All Hallows, Barking	849 4 2	648 18 2	200 6 0	
All Hallows, Bread Street	1 8 11	0 15 7	0 13 4	
All Hallows the Great	259 8 2	259 8 2		
Do. do.	14 6 9	12 12 8	1 14 1	
All Hallows the Less	25 13 6	22 7 3	3 6 3	
Do. do.	14 9 4	5 8 6	9 0 10	
All Hallows, Honey Lane	4 7 8	2 3 10	2 3 10	
All Hallows, Lombard Street	1,200 16 4	800 10 10	400 5 6	
Do. do.	7 17 3	5 4 10	2 12 5	
All Hallows, London Wall	398 1 11	398 1 11		
Do. do.	12 15 3	12 15 3		
All Hallows, Staining	1,785 18 4	1,774 9 0	11 9 4	
Do. do.	126 15 0	126 15 0		
St. Alphage	982 0 8	654 13 9	327 6 11	
Do.	461 16 4		461 16 4	
St. Andrew Hubbard	221 5 6	35 0 0	186 5 6	
St. Andrew Undershaft	1,309 7 4	1,251 0 6	58 6 10	
St. Andrew by the Wardrobe	167 8 10	167 8 10		
Do. do.	10 9 3	5 4 8	5 4 7	
St. Anne, Blackfriars	122 13 4	118 13 7	3 19 9	
St. Anne and St. Agnes	2,421 19 0	1,588 2 0	833 17 0	
St. Antholin	367 6 3	367 6 3		
Do.	22 9 8	22 9 8		
St. Augustine	365 4 6	365 4 6		
St. Bartholomew the Great	53 0 1	53 0 1		
St. Bartholomew the Less	1 12 6	1 12 6		
St. Bartholomew, Exchange	1,252 9 0	1,212 7 4	40 1 8	
St. Benet, Fink	226 19 2	226 19 2		
Do. do.	323 18 6	161 19 3	161 19 3	
St. Benet, Gracechurch	659 11 5	80 0 0	579 11 5	
St. Benet, Paul's Wharf	1,100 16 10	1,100 16 10		
Do. do.	88 7 9	88 7 9		
Do. do.	80 16 5	80 16 5		

Parish.	Amount paid.	Amount appropriated to General Purposes.	Amount appropriated to Ecclesiastical Purposes.	Amount appropriated to other Purposes.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
St. Benet, Paul's Wharf	44 14 0	44 14 0		
St. Benet, Sherehog	346 12 1	231 1 5	115 10 8	
Do. do.	1 2 10	0 15 3	0 7 7	
St. Botolph, Aldersgate	2 1 3	2 1 3		
St. Botolph, Billingsgate	115 5 0	115 5 0		
Do. do.	177 14 6	118 9 8	59 4 10	
Christchurch, Newgate Street	909 8 7	909 8 7		
St. Christopher le Stocks	1,007 3 2	1,007 3 2		
St. Dionis, Backchurch	1,272 19 10	849 14 2	423 5 8	
St. Dunstan-in-the-East	26 4 7	26 4 7		
St. Dunstan-in-the-West	46 17 11	46 17 11		
St. Edmund, King and Martyr	2,765 18 0	1,717 15 6		1,048 2 6*
St. Ethelburga	20 3 2	20 3 2		
St. Faith	28 12 1	28 12 1		
St. Gabriel, Fenchurch	33 5 6	33 5 6		
St. George, Botolph Lane	122 10 6	122 10 6		
St. Gregory by St. Paul	26 11 4	26 11 4		
St. Helen, Bishopsgate	847 11 1	847 11 1		
St. James, Duke Place	6 14 8	6 14 8		
St. James, Garlickhithe	2,604 2 9	24 0 10	2,580 1 11	
Do. do.	851 18 9	—	851 18 9	
St. John the Baptist	955 16 9	930 16 9	25 0 0	
St. John the Evangelist	190 9 10	120 11 1	69 18 9	
St. John Zachary	632 19 6	421 19 8	210 19 10	
St. Katherine Coleman	3 3 9	3 3 9		
St. Katherine Cree	3 7 0	3 7 0		
St. Lawrence, Jewry	944 5 7	944 5 7		
St. Lawrence, Pountney	481 19 11	479 16 4	2 3 7	
St. Leonard, Eastcheap	1,104 13 0	736 8 8	368 4 4	
Do. do.	7 5 4	4 16 11	2 8 5	
Do. do.	1 16 4	1 4 3	0 12 1	
St. Leonard, Foster Lane	250 4 5	250 4 5		
St. Magnus the Martyr	242 2 9	8 6 8	233 16 1	
St. Margaret, Lothbury	124 7 6	114 7 6	10 0 0	
Do. do.	3 19 9	—	3 19 9	
St. Margaret, New Fish Street	220 11 6	220 11 6		
St. Margaret, Pattens	282 14 6	282 14 6		

* This sum (1,048*l.* 2*s.* 6*d.*) representing rents due at Lady Day 1891, was paid on 1st September 1891, to the Central Governing Body, constituted by the Central Scheme.

Parish.	Amount paid.	Amount appropriated to General Purposes.	Amount appropriated to Ecclesiastical Purposes.	Amount appropriated to other Purposes.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
St. Martin, Pomeroy	5 0 0	5 0 0		
St. Martin, Ludgate	49 11 6	47 13 3	1 18 3	
St. Martin, Orgars	2,185 7 4	1,894 6 9	291 0 7	
St. Martin, Outwich	46 3 10	46 3 10		
Do. do.	5 7 0	5 7 0		
St. Martin, Vintry	278 0 9	278 0 9		
St. Mary, Abchurch	1,613 5 1	1,613 5 1		
St. Mary, Aldermanbury	437 1 4	437 1 4		
St. Mary, Aldermary	3,957 9 7	2,282 7 0	1,675 2 7	
St. Mary, Bothaw	181 0 6	120 13 8	60 6 10	
St. Mary le Bow	401 19 3	—	401 19 3	
Do. do.	3 9 0	—	3 9 0	
St. Mary, Colechurch	180 8 10	180 8 10		
St. Mary at Hill	1,404 15 10	1,404 15 10		
St. Mary Magdalen, Old Fish Street.	652 1 7	494 18 3	157 3 4	
St. Mary, Somerset	124 0 0	124 0 0		
St. Mary, Staining	12 12 4	12 12 4		
St. Mary, Woolchurch Haw	641 17 6	427 18 4	213 19 2	
St. Mary, Woolnoth	880 2 5	880 2 5		
St. Michael, Bassishaw	799 7 11	799 7 11		
St. Michael, Cornhill	713 2 8	288 15 5	424 7 3	
St. Michael, Crooked Lane	1,919 13 0	1,618 4 1	160 0 11	141 8 0*
St. Michael, Paternoster Royal	138 15 6	138 15 6		
Do. do.	154 18 6	103 5 8	51 12 10	
St. Michael le Querne	1,711 5 10	1,133 15 8	577 10 2	
St. Michael, Queenhithe	1,212 14 7	808 9 10	404 4 9	
St. Michael, Wood Street	892 18 10	298 11 9	594 7 1	
St. Mildred, Bread Street	1,474 14 2	1,314 8 1	160 6 1	
St. Mildred the Virgin	482 17 6	479 6 3	3 11 3	
St. Nicholas, Acons	270 12 6	180 8 4	90 4 2	
St. Nicholas, Cole Abbey	9 6 8	9 6 8		
St. Nicholas, Olave	32 13 7	32 13 7		
St. Olave, Hart Street	572 15 2	572 15 2		
St. Olave, Old Jury	561 0 2	561 0 2		
St. Pancras, Soper Lane	128 12 4	88 18 10	39 13 6	
St. Peter, Cornhill	1,530 18 11	1,530 18 11		

* This sum (141*l.* 8*s.*), representing rents due at Lady Day 1891, was paid on 27th November 1891, to the Central Governing Body, constituted by the Central Scheme.

Parish.	Amount paid.	Amount appropriated to General Purposes.	Amount appropriated to Ecclesiastical Purposes.	Amount appropriated to other Purposes.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
St. Peter, Paul's Wharf	60 11 6	43 0 10	17 10 8	
St. Peter le Poer	2,830 13 6	2,830 13 6		
St. Peter, Westcheap	545 18 11	466 10 0	79 8 11	
St. Sepulchre	1,222 0 4	1,222 0 4		
Do.	21 19 4	21 19 4		
Do.	11 7 8	—	11 7 8	
St. Stephen, Coleman Street	339 2 2	195 19 6	143 2 8	
St. Stephen, Walbrook	248 11 4	248 11 4		
St. Swithin	127 1 7	127 1 7		
St. Thomas the Apostle	744 1 2	744 1 2		
St. Vedast, Foster Lane	559 17 10	39 3 7	520 14 3	
Holy Trinity the Less	0 10 0	0 10 0		
Holy Trinity, Minories	0 13 6	0 13 6		
St. Bartholomew, Moor Lane	99 6 0	99 6 0		
Accumulated dividends on Stock held by the Official Trustees.	220 19 6	204 1 10	16 17 8	
Merchant Taylors' Company	212 5 1	202 9 0	10 16 1	
Mercer's Company	44 2 8	44 2 8		
Haberdashers' Company	64 5 0	63 17 5	0 7 7	
Do. do.	6 9 4	6 9 4		
Skinners' Company	245 7 0			245 7 0*
Christ's Hospital	188 7 5	188 7 5		
Dividends from Court	2,480 6 8	1,742 8 8	737 18 0	
Do. do.	4,589 0 10	2,505 19 8	1,950 8 4	132 12 3†
Fishmongers' Company	23 14 4			23 14 4‡
Totals £	72,275 13 8	53,637 6 8	17,047 1 11	1,591 5 1

* Skinners' Company. This sum of 245*l.* 7*s.* represented dividends on the sum of 6,100*l.* Consols referred to in Schedule II. (7) of the Central Scheme, and was therefore paid over to the credit of the Northampton Institute.

† This amount (132*l.* 13*s.* 3*d.*) representing dividends belonging to Charities not comprised in the Central Scheme, was carried to the credit of those Charities.

‡ This sum belonged to Charities in respect of which payments were due from the Fishmongers' Company. The whole represented income which had accrued subsequently to the date of the Scheme and was credited to the Charities to which it belonged.

TABLE II.

PAYMENTS made from THE CITY PAROCHIAL SUSPENSE ACCOUNT (as provided by Clause 3).

Date. Col. 1.	Payments made in respect of "Current Liabilities." (Clause 3.) Col. 2.	Amount to be charged against "General Purposes." Col. 3.	Amount to be charged against "Ecclesiastical Purposes." Col. 4.
		£ s. d.	£ s. d.
1891.			
15th May -	St. Augustine (Salaries of Church Officials).	—	25 0 0
25th „ -	St. Michael, Bassishaw (Ecclesiastical payments).	—	74 1 11
2nd June -	St. Dunstan in the West (Pensions).	12 0 0	—
6th „ -	St. Sepulchre (Costs) - -	—	15 15 0
16th „ -	St. Michael, Bassishaw (Organ)	—	2 2 0
16th „ -	St. Mary le Bow (Ecclesiastical payments).	—	10 13 4
24th „ -	St. Mary le Bow (Tuning organ)	—	12 12 0
21st July -	St. Mary, Abchurch (Management charges).	8 6 8	4 3 4
28th „ -	St. Mary, Aldermary (Management charges).	131 2 6	68 3 8
22nd Aug. -	St. Margaret, Lothbury (Lectureships).	—	30 16 5
1892.			
19th Jan. -	St. George, Botolph Lane (Legal costs).	30 12 6	15 6 2
30th „ -	St. Benet, Paul's Wharf (Pensions).	29 17 8	—
3rd Feb. -	St. John Baptist (L. Campe's Charity, Friern Barnet).	9 2 0	—
24th „ -	St. James, Garlickhithe, Church estate (Surveyor).	—	8 8 0
26th „ -	St. Peter, Cornhill (Surveyor's charges).	8 8 0	3 3 0
4th March -	St. Magnus (Legal costs) -	—	12 19 4
4th „ -	St. Mary-at-Hill (Legal costs) -	7 9 11	3 14 11
18th „ -	Christ's Hospital (Margaret Moore's Charity).	13 3 5	—
12th April -	St. Augustine (Surveyor's charges).	3 3 0	4 4 0
26th „ -	Trustees of portion of Chapman's charity not included in Scheme (Statement VI., 33).	0 17 0	1 5 11
20th May -	St. Michael Royal (Legal costs)	22 17 4	—
30th Sept. -	St. Lawrence Jewry (Legal costs)	22 11 6	—
20th Oct. -	Allhallows, London Wall (Legal costs).	10 8 6	—
1893.			
13th Jan. -	St. Michael le Querne (House agent's charges).	18 3 4	9 1 8
17th April -	St. Michael, Royal (Legal costs, Marsden & Co.).	36 11 7	18 5 9
21st July -	St. Sepulchre, Cordwainers Co. (Shaw's charity).	—	5 12 0
		364 14 11	325 8 5
	Transferred to Central Fund Capital Account (Clause 3) -	53,272 11 9	—
	Transferred to City Church Fund Capital Account (Clause 3) -	—	16,721 13 6
	Totals - £	53,637 6 8	17,047 1 11

				£	*s.*	*d.*
The above totals, col. 3 General Purposes				53,637	6	8
„ „ col. 4 Ecclesiastical Purposes				17,047	1	11
With the sum paid to the Central Governing Body (Table I.)	£1,189	10	6			
„ „ The Northampton Institute (Table I.)	245	7	0			
„ „ *various charities* (Table I.)	*156*	7	7			
				1,591	5	1
Made up the total amount paid to the City Parochial Suspense Account (as above)				£72,275	13	8

TABLE III.

A.—The sums of **Stock** transferred (Clause 2 of The Central Scheme) to the credit of The City Parochial Foundation, under Orders of the Charity Commissioners or of the High Court of Justice (Chancery Division). The details of the amounts so transferred, and the mode of their apportionment between "General" and "Ecclesiastical" purposes are shown in respect of each Order in Schedule I. (*a*) to (*v*).

Date of Order.	By whom made.	No. of Schedule.	Amount of Stock transferred.
1891.			£ *s.* *d.*
16th March	Order of Charity Commissioners	*I. a*	112,578 10 3
8th April	„ „	*b*	23,886 10 10
18th July	„ „	*c*	17 13 4
24th „	„ „	*d*	67 0 0
28th „	„ „	*e*	1,421 13 4
31st „	„ „	*f*	133 6 8
31st „	„ „ Vesting in Official Trustees of Charitable Funds right to call for transfer.	*g*	74,221 18 0
1st Aug.	Order of Court	*h*	65,511 8 0
4th Sept.	„ Charity Commissioners	*i*	42 8 6
24th Nov.	„ „ Vesting in Official Trustees of Charitable Funds right to call for transfer.	*j*	32,685 13 8
12th Dec.	Order of Court	*k*	81,562 9 5
1892.			
25th Feb.	„ Charity Commissioners	*l*	2,016 17 1
26th „	„ „	*m*	8,143 17 5
17th March	„ „	*n*	473 14 6
15th April	„ „	*o*	104 0 0
29th „	„ „	*p*	183 6 8
10th May	„ „	*q*	1,088 3 1
16th July	„ Court	*r*	105,098 3 7
2nd Aug.	„ Charity Commissioners Vesting in Official Trustees of Charitable Funds right to call for transfer.	*s*	5,611 12 6
1893.			
17th Jan.	Order of Charity Commissioners	*t*	33 6 8
28th „	„ „	*u*	1,934 7 0
14th Feb.	„ „	*v*	60 0 0
	Total		516,876 0 6

B.—Summary of Schedule I. (*a*) to (*v*).

Schedule.	Amount of Stock.	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.	Transferred to other Accounts.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
I. *a*	112,578 10 3	90,229 13 4	22,348 16 11	—
b	23,886 10 10	14,180 0 4	9,706 10 6	—
c	17 13 4	17 13 4	—	—
d	67 0 0	67 0 0	—	—
e	1,421 13 4	421 13 4	1,000 0 0	—
f	133 6 8	133 6 8	—	—
g	74,221 18 0	56,026 16 1	18,195 1 11	—
h	65,511 8 0	50,138 3 1	15,373 4 11	—
i	42 8 6	—	42 8 6	—
j	32,685 13 8	27,576 0 2	5,109 13 6	—
k	81,562 9 5	59,188 14 8	22,373 14 9	—
l	2,016 17 1	2,016 17 1	—	—
m	8,143 17 5	5,088 16 6	3,055 0 11	—
n	473 14 6	264 19 10	208 14 8	—
o	104 0 0	104 0 0	—	—
p	183 6 8	183 6 8	—	
q	1,088 3 1	1,088 3 1	—	
r	105,098 3 7	42,542 13 6	56,455 10 1	City Polytechnic (Northampton Institute) 6,100*l.*
s	5,611 12 6	2,067 4 9	3,544 7 9	
t	33 6 8	33 6 8	—	Statement VII. and Central Scheme Schedule II., Part II., 7 (*a*).
u	1,934 7 0	—	1,934 7 0	
v	60 0 0	60 0 0	—	
Totals -	516,876 0 6	351,428 9 1	159,347 11 5	6,100 0 0

TABLE IV.

PARTICULARS of the Transfers made between the CENTRAL FUND CAPITAL ACCOUNT, and the CITY CHURCH FUND CAPITAL ACCOUNT in respect of the Redemption of Charges and the Adjustments on Account of Expenditure contemplated by the CENTRAL SCHEME (Clause 6, provisos 2 and 3).

Date of Order.	Parish.	Charity.	Reason of Transfer.	Amount of Cash to be Adjusted.	Amount of Stock, or equivalent in Stock of Cash, transferred from City Church Fund Capital Account to Central Fund Capital Account.	Amount of Stock, or equivalent in Stock of Cash, transferred from Central Fund Capital Account to City Church Fund Capital Account.
1892.				£ s. d.	£ s. d.	£ s. d.
1 March.	St. Andrew Undershaft	Mary Datchelor (pension branch).	Debt due from Ecclesiastical purposes to General purposes in respect of loan to Trustees of Blackhouse Estate	—	1,063 17 2	
	Do.	Do.	do.	995 0 0	1,035 2 3	
	St. Augustine	John Burton	Debt in respect of fund for Church repairs. (Statement VI., 10)	—	—	2,400 0 0
				£ s. d.		
	St. Dunstan-in-the-West	Various Charities	Debt in respect of over-expenditure for Ecclesiastical purposes*	298 6 0		
	St. Edmund, King and Martyr	Do.	Do. do.	778 0 0		
	St. Mary, Aldermanbury	Do.	Do. do.	200 0 0		
	St. Mary at Hill	Do.	Do. do.	283 0 0		
	St. Michael Bassishaw	Do.	Do. do.	273 0 0		
	St. Olave, Old Jewry	Do.	Do. do.	39 0 0		
	St. Peter, Cornhill	Do.	Do. do.	2,260 12 10		
	St. Stephen, Walbrook	Do.	Do. do.	750 0 0		
				4,881 18 10	5,078 14 11	
15 July	St. Vedast Foster	Sir John Johnson	Payment in respect of transfer of property to Ecclesiastical uses (Central Scheme, Clause 51)	1,012 10 0	1,045 3 3	
26 July	St. Dunstan in-the-West	*Various Charities*	*Re-transfer of excess transferred as above**	172 12 0	—	179 11 2
	Do.	Bell and Lowman	Redemption of Ecclesiastical charge of 1*l.* per annum (Statement VII.)	—	—	40 0 0
2 August	Various parishes	Various Charities	Redemption of charges as set out in Schedule II.	—	894 13 4	
			Total		2,117 10 11	2,619 11 2

	£	s.	d.
From the amount to be transferred from The City Church Fund Capital Account to the Central Fund Capital Account (as above) -	9,117	10	11
Deduct amount to be transferred from The Central Fund Capital Account to the City Church Fund Capital Account (as above) -	2,619	11	2
Leaving a net amount of **Stock** of - - - - - - -	£6,497	19	9

to be transferred from The City Church Fund Capital Account to The Central Fund Capital Account.

The Effect of this Transfer on Amounts appropriated as shown in Table III. B.	To Central Fund Capital Account. £	s.	d.	To City Church Fund Capital Account. £	s.	d.
To amount transferred (*see* Table III. B.) -	351,428	9	1	159,347	11	5
Add as above - - - - - -	6,497	19	9	—		
Deduct as above - - - -	—			6,497	19	9
Making amounts finally appropriated - -	357,926	8	10	152,849	11	8

TABLE V.

A.—Amount of **Stock** appropriated to "The Central Fund Capital Account," and its application (Clause 6 (*a*) (*c*) of The Central Scheme.)

Particulars of Stocks so appropriated.

	£	s.	d.
2½. 15s. per cent. Consolidated Stock - - - - - - - - -	346,063	8	11
2½. 10s. per cent. Annuities - - - - - - - - - -	4,364	19	6
New 3½. 10s. per cent. Annuities - - - - - - - - -	108	10	11
Bank Stock - - - - - - - - - - -	16	12	6
India, 3½. 10s. per cent. Stock - - - - - - - - -	3,320	4	0
India, 3½. per cent. Stock - - - - - - - - - -	3,928	4	6
Local Loans, 3½. per cent. Stock - - - - - - - - -	124	8	6
As shown in Table IV., Total - -	£357,926	8	10

Stock sold or transferred under Orders of Charity Commissioners.

Date of Order.	Purpose.	Cash realised and remitted, or Cash Value of Stock transferred. £	s.	d.	Description of Stock sold.	Amount of Stock sold or transferred. £	s.	d.
1891.	*Schedule II.—Part I. Open Spaces.*							
16 June -	Clissold Park -	47,500	0	0	New Consols -	50,065	17	6
18 Aug. -	Vauxhall Park -	12,500	0	0	„ -	13,054	16	8
21 Aug. -	East Ham Recreation Ground.	2,000	0	0	„ -	2,088	15	6
„ -	Hampstead Heath -	50,000	0	0	„ -	52,219	6	5
1 Dec. -	Brockwell Park -	15,336	10	7	„ -	16,164	19	9
	„ „ -	2,476	5	0	2½. 10s. per cent. Annuities.	2,662	12	11
	„ „ -	109	9	10	New, 3½. 10s. per cent. Annuities.	108	10	11
	„ „ -	55	18	4	Bank Stock -	16	12	6

Date of Order.	Purpose.	Cash realised and remitted, or Cash Value of Stock transferred.	Description of Stock sold.	Amount of Stock sold or transferred.	£ s. d.
	Schedule II.—Part I. Open Spaces—cont.	£ s. d.		£ s. d.	357,926 8 10
1891.	Brockwell Park -	2,435 6 3	India, 3*l.* 10*s.* per cent. Stock.	2,292 1 4	
1892. 17 Nov. -	Adams' Brickfield	249 7 0	2*l.* 10*s.* per cent. Annuities.	259 14 10	
	„ „	128 18 7	Local Loans Stock.	124 8 6	
	„ „ -	445 1 6	New Consols -	457 13 2	
	Schedule II.— Part II. Institutions.				
22 April -	People's Palace -	1,361 8 8	2*l.* 10*s.* per cent. Annuities.	1,442 11 9	
	„ „ -	3,304 9 7	India, 3*l.* per cent. stock.	3,451 3 1	
24 June -	Bishopsgate Foundation.	40,000 0 0	New Consols -	41,939 4 1	
21 Oct. -	Northampton Institute.	40,000 0 0	„ -	41,939 14 2	
1893. 24 Feb. -	Cripplegate Foundation.	40,000 0 0	„ -	41,939 14 2	
	Repayments to Charities not included in Scheme, and other payments.				
1892. 3 June -	*Central Governing Body (as income).*	6,500 0 0	„ -	6,709 13 7	
1893. 21 Feb. -	*Central Governing Body (as income).*	8,250 0 0	„ -	8,418 7 5	
		£272,652 15 4			
1891. 21 April -	Carried to "Costs Account A." (Cl. 5.)		„ -	24,000 0 0	
1892. 12 July -	*Carried to Bridewell Hospital in respect of E. Arnold's Charity (Statement VI., 42).*		„ -	200 0 0	
„ -	*Carried to Haberdashers' Company in respect of Garrard's Charity (Statement VI., 46).*		„ -	7 12 8	
„ -	*Carried to Peacock's Charity (Statement VI., 46).*		„ -	20 3 5	
1893. 11 Mar. -	*Carried to Prison Charities in respect of T. Chapman's Charity (St. Pancras, Soper Lane).*		„ -	20 0 0	
24 Mar. -	*Transferred to Ecclesiastical Commissioners for Rector of St. Mary, Bothaw (Statement VI., 49), being repayment of part of an amount taken over in excess of the share belonging to the City Parochial Foundation.*		„ -	359 1 3	
					309,962 15 7
			Balance of **Stock** - -		£47,963 13 3

	£	s.	d.
The total amount of **Stock** sold or applied, as shown above, was made up as follows:—	309,962	15	7

	£	s.	d.	£	s.	d.
2*s.* 10*s.* per cent. Annuities - -	4,364	19	6			
New 3*l.* 10*s.* per cent. Annuities - -	108	10	11			
Bank Stock - - - -	16	12	6			
Local Loans 3*l.* per cent. Stock - -	124	8	6			
India 3*l.* 10*s.* per cent. Stock - -	2,292	1	4			
India 3*l.* per cent. Stock - - -	3,451	3	1			
2*l.* 15*s.* per cent. Consolidated Stock -	299,604	19	9			
				309,962	15	7

	£	s.	d.
To this balance - - - - - - -	47,963	13	3
Add balance of Stock from "Costs Account A." (Table VII. A.) -	1,756	12	6
Add investment of the cash balance (Table V. B.) - - -	3,593	1	5
Total balance of **Stock** transferred to "THE CENTRAL FUND" (Clause 6 (*c*).) - - - - - - -	53,313	7	2

The Stock so transferred consists of the following Securities:—

	£	s.	d.
2*l.* 15*s.* per cent. Consolidated Stock	51,808	3	1
India 3*l.* per cent. Stock - -	477	1	5
India 3*l.* 10*s.* per cent. Stock -	1028	2	8
	53,313	7	2

B.—**Cash** appropriated to "THE CENTRAL FUND CAPITAL ACCOUNT," and its application (Clause 6 (*a*) (*c*) of CENTRAL SCHEME).

	£	*s.*	*d.*
Transferred from "The City Parochial Suspense Account" (Table II.)	53,272	11	9
Dividends on Stock to credit of account	6,810	15	10
Balance of cash from "Costs Account A" (Table VII. B.)	51	1	1
	£60,134	8	8

Cash remitted under ORDERS of THE CHARITY COMMISSIONERS.

Date of Order.	Purpose of Payment.	Amount of Payment.					
	Schedule II. of Central Scheme.—Part I.—Open Spaces.						
1891.		£	*s.*	*d.*			
1 December	Brockwell Park	4,586	10	0			
15 „	Peckham Rye	12,000	0	0			
1892.							
8 January	North Woolwich Gardens	10,000	0	0			
17 November	Adam's Brickfield	1,176	12	11			
	Schedule II. of Central Scheme.—Part II.—Institutions.						
1891.							
14 July	Regent Street Polytechnic	11,750	0	0			
17 „	Birkbeck Institute	3,000	0	0			
21 „	City of London College	2,000	0	0			
31 „	Royal Victoria Hall	6,000	0	0			
1892.							
22 April	People's Palace	2,084	1	9			
24 June	Bishopsgate Foundation (interest)	864	16	9			
21 October	Northampton Institute „	1,153	6	8			
1893.							
24 February	Cripplegate Foundation „	1,441	13	4			
	Repayments to charities not included in Scheme, and other payments:—						
1892.							
12 July	*Repayment of dividends belonging to Bridewell Hospital.*	8	5	0			
„	*Repayment of dividends belonging to Peacock's Charity.*	0	5	6			
„	*Repayment of dividends belonging to Garrard's Charity.*	0	2	0			
„	*Repayment of rentcharge to Christ's Hospital in respect of White's Charity (Statement VI.—17).*	3	0	0			
1893.							
21 February	*Payment as income to the Central Governing Body.*	250	0	0			
24 „	*Repayment of dividends to Prison Charities.*	1	0	0			
24 March	*Repayment of dividends to Rector of St. Mary Bothaw, on stock mentioned in Table V. A.*	17	0	2			
„	City Church Fund Capital Account under adjustment Orders.	242	2	4			
1891.							
21 August	*Fee on transfer of Bank Stock*	0	9	0			
					56,579	5	5
	Balance of cash				£3,555	3	3

which was invested in the purchase of CONSOLS 3,593*l.* 1*s.* 5*d.* (*see* Table V. A.).

It will thus be seen that the total sum in **Cash** expended out of the Central Fund Capital Account has been as follows:—

	£	s.	d.
Amount realised by sale of **Stock**	272,652	15	4
Amount of **Cash** applied	56,579	5	5
Total	329,232	0	9

This sum was expended:—

	£	s.	d.	£	s.	d.
For purposes of Schedule II., Part I. (Open Spaces) (in accordance with Table V. (C.) below)	161,000	0	0			
For purposes of Schedule II., Part II. (Institutions) (in accordance with Table V. (C.) below)	152,959	16	9			
Paid to Central Governing Body as income	15,000	0	0			
Repayments in respect of certain Charities not included in Scheme	272	4	0			
				329,232	0	9

C.—Sums appropriated under the provisions of the Central Scheme to open Spaces and Institutions as set forth in Schedule II., Parts I. and II. of that Scheme, and the sums actually applied to those purposes.

Purpose.	Sum appropriated. £	s.	d.	Sum applied. £	s.	d.
Part I.—Open Spaces.						
(1.) (*a.*) Clissold Park	47,500	0	0	47,500	0	0
(*b.*) Hampstead Heath	50,000	0	0	50,000	0	0
(*c.*) Vauxhall Park	12,500	0	0	12,500	0	0
(2.) (*a.*) Adam's Brickfield	2,000	0	0	2,000	0	0
(*b.*) North Woolwich Gardens	10,000	0	0	10,000	0	0
(*c.*) Brockwell Park	25,000	0	0	25,000	0	0
(*d.*) East Ham Recreation Ground*	3,000	0	0	2,000	0	0
(*e.*) Peckham Rye	12,000	0	0	12,000	0	0
Total	162,000	0	0	161,000	0	0
Part II.—Institutions.						
(1.) Bishopsgate Foundation†	40,000	0	0	40,864	16	9
(2.) Cripplegate Foundation†	40,000	0	0	41,441	13	4
(3.) and (4.) Regent Street Polytechnic.	11,750	0	0	11,750	0	0
(5.) People's Palace	6,750	0	0	6,750	0	0
(6.) City Polytechnic	—			—		
(7.) (*a.*) Northampton Institute, 6,100*l.* (Consols).‡	—			—		
(*b.*) (1.) Northampton Institute, 40,000*l.*†	—			41,153	6	8
(2.) Birkbeck Institute, 3,000*l.*	—			3,000	0	0
(3.) City of London College - 2,000*l.*						
	45,000	0	0	2,000	0	0
(8.) Victoria Hall Foundation	6,000	0	0	6,000	0	0
Total	149,500	0	0	152,959	16	9

* In this case the local promoters were unable to acquire all the land which would have entitled them to the full amount of 3,000*l.*, before the closing of the Central Fund Capital Account.

† In these three cases, owing to unavoidable delay in obtaining the transfer of some of the stock, the amounts appropriated for their endowment were not carried over at the dates of the schemes. It became necessary, therefore, to carry over an additional sum of cash equivalent to the dividends which the capital sums would have earned.

‡ In this case the sum of 6,100*l.* Consols was transferred direct to the Northampton Institute without passing through the Central Fund Capital Account.

TABLE VI.

A.—Amount of **Stock** appropriated to "The City Church Fund Capital Account," and its application (Clause 6 (*b*) (*c*) of Central Scheme).

Particulars of Stock so appropriated.

	£	s.	d.
2*l.* 15*s.* per cent. Consolidated Stock	151,939	10	0
2*l.* 10*s.* per cent. Annuities	753	2	8
India 3*l.* 10*s.* per cent. Stock	156	19	0
As shown in Table IV. Total	£152,849	11	8

	£	s.	d.	£	s.	d.
Carried to "Costs Account B." (Clause 5)	16,000	0	0			
Sold for purposes of Schedule III. of the Central Scheme (repair and restoration of Churches), as shown in Table VI. C.	29,082	12	10			
Transferred to Ecclesiastical Commissioners in respect of charity belonging to Rector of St. Mary Bothaw, being repayment of part of an amount taken over in excess of the share belonging to the City Parochial Foundation.	179	10	7			
				45,262	8	5
Balance				£107,587	8	3
Add balance of Stock from "Costs Account B." (Table VII. C.).				1,171	1	5
Add investment of cash balance (Table VI. B.)				1,328	5	3
Total balance of **Stock** transferred to "The City Church Fund"				£110,086	15	0

B.—**Cash** appropriated to "The City Church Fund Capital Account," and its application (Clause 6 (*b*) (*c*) of Central Scheme).

	£	s.	d.
Transferred from "The City Parochial Suspense Accour" (Table II.).	16,721	13	6
Dividends on Stock to credit of account	4,564	18	5
Balance of cash from "Costs Account B" (Table VII. D.)	34	0	8
Total	£21,320	12	7

	£	s.	d.	£	s.	d.
Remitted for purposes of Schedule III. (repair and restoration of Churches), as shown in Table VI. c. (column 4).	19,780	18	4			
Remitted to Central Governing Body (dividend)	206	5	0			
Refunded to Rector of St. Mary Bothaw, interest on Stock mentioned in Table VI. A.	8	10	0			
				19,995	13	4
Balance				£1,324	19	8

which was invested in the purchase of **Consols** 1,328*l.* 5*s.* 3*d.* (Table VI. A.).

C.—Payments made out of The City Church Fund Capital Account (Stock and Cash) (repair and restoration of Churches) in pursuance of Schedule III. of the Central Scheme.

Church, and amount appropriated to its repair under Schedule III. of Central Scheme. Col. 1.	Amount of Stock sold. Col. 2.	Cash realised by Sale and remitted. Col. 3.	Cash applied by Commissioners. Col. 4.	Cash applied by Trustees out of Balances before Payment thereof to Suspense Account. Col. 5.	Total Cash paid. Col. 6.	Saving effected. Col. 7.	Observations. Col. 8.
Part (1).							
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
All Hallows, Barking - -	1,480	1,137 16 0	1,129 5 3	350 14 9	—	1,480 0 0		
St. Andrew Undershaft - -	995	768 16 9	737 6 0	257 14 0	—	995 0 0		
St. Andrew-by-the-Wardrobe -	960	861 17 5	833 12 2	126 7 10	—	960 0 0		
St. Augustine - - -	850	—	—	850 0 0	—	850 0 0		
St. Bartholomew the Great -	8,000	2,186 3 7	2,110 7 0	5,889 13 0	—	8,000 0 0		
St. Botolph, Aldersgate - -	1,440	807 3 10	790 0 0	650 0 0	—	1,440 0 0		
St. Dunstan-in-the-West -	910	502 6 6	486 0 0	298 6 0	125 14 0	910 0 0		
St. Edmund the King and Martyr - - -	2,800	—	—	1,700 0 0	1,100 0 0	2,800 0 0		
St. Helen, Bishopsgate - -	4,092	2,907 3 4	2,788 5 8	1,303 14 4	—	4,092 0 0		
St. James, Garlickhithe - -	900	658 8 3	641 2 7	—	—	641 2 7	258 17 5	
St. Katherine Cree - -	790	798 14 4	764 15 4	—	—	764 15 4	25 4 8	
St. Lawrence, Jewry - -	1,620	541 18 9	525 0 0	1,095 0 0	—	1,620 0 0		
St. Magnus the Martyr -	1,570	629 13 8	621 18 3	948 1 9	—	1,570 0 0		
St. Margaret, Lothbury - -	1,452	1,163 4 2	1,115 17 7	336 2 5	—	1,452 0 0		
St. Martin, Ludgate - -	2,590	2,644 12 0	2,590 0 0	—	—	2,590 0 0		

Church, and amount appropriated to its repair under Schedule III. of Central Scheme. Col. 1.	Amount of Stock sold. Col. 2.	Cash realised by Sale and remitted. Col. 3.	Cash applied by Commissioners. Col. 4.	Cash applied by Trustees out of Balances before Payment thereof to Suspense Account. Col. 5.	Total Cash paid. Col. 6.	Saving effected. Col. 7.	Observations. Col. 8.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
St. Mary, Abchurch - - 1,310	930 16 8	900 0 0	350 11 0	—	1,250 11 0	59 9 0	
St. Mary, Aldermanbury - 415	—	—	—	—	—	415 0 0	No application made for the amount.
St. Mary, Aldermary - - 390	404 14 5	390 0 0	—	—	390 0 0		
St. Mary-le-Bow - 970	644 3 0	618 1 3	351 18 9	—	970 0 0		
St. Mary at Hill - - 865	207 5 2	200 0 0	665 0 0	—	865 0 0		
St. Michael, Bassishaw - - 1,310	334 9 9	324 0 0	550 4 8	—	874 4 8	435 15 4	
St. Michael, Cornhill - - 1,630	1,631 9 1	1,588 5 0	—	—	1,588 5 0	41 15 0	
St. Michael, Paternoster Royal 465	89 14 11	87 19 0	199 5 9	177 15 3	465 0 0		
St. Michael, Wood Street - 1,075	—	—	—	—	—	1,075 0 0	No application made for the amount. Union of benefices pending.
St. Mildred, Bread Street - 645	649 17 6	645 0 0	—	—	645 0 0		
St. Nicholas, Cole Abbey - 950	698 5 7	675 0 0	275 0 0	—	950 0 0		
St. Olave, Hart Street - - 1,200	735 17 10	700 0 0	500 0 0	—	1,200 0 0		
St. Stephen, Walbrook - - 1,125	1,133 10 1	1,125 0 0	—	—	1,125 0 0		
St. Swithin - - - 410	422 13 7	410 0 0	—	—	410 0 0		
St. Vedast - - - - 280	—	—	251 0 0	—	251 0 0	29 0 0	
St. Botolph, Aldgate - - 2,100	1,142 16 10	1,090 0 0	1,010 0 0	—	2,100 0 0		

Church, and amount appropriated to its repair under Schedule III. of Central Scheme. Col. 1.	Amount of Stock sold. Col. 2.	Cash realised by Sale and remitted. Col. 3.	Cash applied by Commissioners. Col. 4.	Cash applied by Trustees out of Balances before Payment thereof to Suspense Account. Col 5.	Total Cash paid. Col. 6.	Saving effected Col. 7.	Observations. Col. 8.
PART (2).	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
St. Sepulchre - -	3,688 0 0	3,249 2 4	3,119 16 3	568 3 9	—	3,688 0 0		
St. Anne and St. Agnes	420 0 0	431 6 6	420 0 0	—	—	420 0 0		
St. Margaret Pattens -	921 0 0	768 9 0	744 16 5	176 3 7	—	921 0 0		
St. Mary, Woolnoth -	1,077 16 9	—	—	1,077 16 9	—	1,077 16 9		
Totals - -	£51,695 16 9	29,082 12 10	28,171 7 9	19,780 18 4	1,403 9 3	49,355 15 4	2,340 1 5	

The total amount applied to the repair and restoration of the churches—49,355 l. 15s. 4d. (col. 6 as above)—is to be replaced by the Central Governing Body out of income by annual instalments amounting to 10 per cent. of the total sum applied as directed by clause 50 of the Central Scheme.

TABLE VII.

STATEMENTS showing the amounts provided by the CHARITY COMMISSIONERS for COSTS under the provisions of Section 12(*b*) of the Act and Clause 5 of the Central Scheme, and their application.

A.—The mode of application of "COSTS ACCOUNT A." Stock.

		£	*s.*	*d.*
1891. 21 April.	Transferred from The Central Fund Capital Account (Clause 5 and Table V. A.)	24,000	0	0

Date.	——	Cash realised. £	*s.*	*d.*	Amount of Stock sold. £	*s.*	*d.*			
1891.										
18 Aug.	Remitted to Treasury -	18,441	17	0	19,222	15	6			
18 Aug.	Remitted to Messrs. Freshfield and Gibbs (Sec. 51 and Clause 5 (*c*)).	2,201	18	5	2,295	3	3			
1892.										
4 Feb. -	Remitted to Treasury -	547	1	3	573	11	10			
22 Feb.-	Remitted to Office of Works.	145	4	0	151	16	11			
	Total cash remitted -	21,336	0	8				22,243	7	6
Balance re-transferred to The Central Fund Capital Account as provided by Clause 6 (*a*) (*see* Table V. B.).								1,756	12	6

B.—PARTICULARS of the constitution and mode of application of "COSTS ACCOUNT A." Cash.

		£	*s.*	*d.*	£	*s.*	*d.*
Dividends on Stock to credit of Account from 5 July 1891 to 5 July 1893.							271 11 6
1892. 4 February.	Remitted to Treasury - - -	199	2	6			
1893. 19 July.	Remitted to J. M. Clabon (Law costs) -	21	7	11			
							220 10 5
Balance carried over to The Central Fund Capital Account (cash) as provided by Clause 6 (*a*) (*see* Table V. B.).							51 1 1

C.—The Mode of Application of "Costs Account B." Stock.

		£	s.	d.
1891. 21 April.	Transferred from The City Church Fund Capital Account (Clause 5 and Table VI. A.) - -	16,000	0	0

Date.	——	Cash realised.			Amount of Stock sold.					
		£	s.	d.	£	s.	d.			
1891. 18 Aug.	Remitted to Treasury -	12,294	11	4	12,815	3	9			
"	Remitted to Messrs. Freshfield and Gibbs (Sec. 51 and Clause 5 (*c*)).	1,467	19	0	1,530	2	3			
1892. 4 Feb. -	Remitted to Treasury -	364	14	2	382	7	11			
22 Feb.-	Remitted to Office of Works.	96	16	0	101	4	7			
								14,828	18	6
	Total cash remitted -	14,224	0	6						
	Balance re-transferred to The City Church Fund Capital Account as provided by Clause 6(*b*) (*see* Table VI. A.)							1,171	1	6

D.—Particulars of the constitution and mode of application of "Costs Account B." Cash.

		£	s.	d.	£	s.	d.
Dividends on Stock to credit of account from 5 July 1891 to 5 July 1893.							181	1	0
1892. 4 February.	Remitted to Treasury - - - -	132	15	0			
1893. 19 July.	Remitted to J. M. Clabon (Law costs) -	14	5	4			
					147	0	4		
	Balance carried over to The City Church Fund Capital Account (cash) as provided by Clause 6 (*b*) (*see* Table VI. B.) - - - - -						34	0	8

E.—Particulars of the amounts made applicable in the Schemes of the Charity Commissioners (other than the Central Scheme) as a Contribution towards the Expenses of carrying out the provisions of the Act.

"THE CITY OF LONDON PAROCHIAL CHARITIES ACT, 1883, COSTS ACCOUNT."

		£	s.	d.
Stock transferred from	St. Bride Foundation - - -	826	17	6
" "	Bishopsgate Foundation - - -	981	18	3
" "	Cripplegate Foundation - -	826	17	6
" "	St. Bride Church Foundation - - -	103	9	11
" "	St. Andrew, Holborn, City, Foundation -	154	12	9
" "	Aldgate Freedom Foundation - -	820	10	4
" "	St. Andrew, Holborn, Church Foundation -	221	13	3
	Total **Stock** - - -	3,935	19	6

Date.	——	Cash realised.	Stock sold.
		£ s. d.	£ s. d.
1892.			
4 July - -	Sold Stock and remitted proceeds to Treasury.	1,043 11 3	1,080 0 3
1893.			
22 February -	Sold Stock and remitted proceeds to Treasury.	1,070 6 1	1,087 19 9
„ -	Sold Stock and remitted proceeds to Stationery Office.	992 5 7	1,008 13 5
10 March - -	Sold Stock and remitted proceeds to Exchequer and Audit Department.	38 5 0	39 2 2
„ -	Sold Stock and remitted proceeds to E. Christian.	19 3 8	19 13 0
18 May - -	Sold Stock and remitted proceeds to Postmaster-General.	442 0 0	451 12 0
10 July - -	Sold Stock and remitted proceeds to J. M. Clabon (Legal costs).	246 2 11	248 18 11
	Totals - - -	3,851 14 6	3,935 19 6

	£ s. d.
Cash paid by Kitchin's Charity - - -	0 5 0
„ Cripplegate Church Foundation - -	100 0 0
„ Matthew Bromfield's Charity - -	40 0 0
„ South Western Polytechnic - - -	0 5 0
„ City Polytechnic - - - -	0 5 0
„ Borough Road Polytechnic - - -	0 5 0
„ Regent Street Polytechnic - - -	0 5 0
„ Aldenham Institute - - -	0 5 0
„ Bow and Bromley Institute - -	0 5 0
„ Working Men's College, &c. - - -	0 5 0
„ People's Palace - - - -	0 5 0
„ Battersea Polytechnic - - -	0 5 0
„ Royal Victoria Hall Foundation - -	0 10 0
„ Bishopsgate Church Foundation - -	100 0 0
„ Northern Polytechnic - - -	0 5 0
„ North Western Polytechnic - -	0 5 0
„ Aldgate Church Foundation - -	30 0 0
Dividends on Stock to credit of Account - - -	35 19 7
Total **Cash** - - - -	309 9 7

		£ s. d.	£ s. d.
1892.			
4 July	Remitted to Treasury - - -	100 5 0	
1893.			
22 February.	„ Stationery Office - -	154 16 8	
„	„ Office of Works - -	18 19 10	
19 July.	„ J. M. Clabon (Legal costs)	35 8 1	
			309 9 7

The aggregate of the sums in the foregoing accounts remitted to the Treasury are as follows:—

		£	s.	d.	£	s.	d.
As shown in Table VII.	A.	18,988	18	3			
" " "	B.	199	2	6			
" " "	C.	12,659	5	6			
" " "	D.	135	15	0			
" " "	E.	2,214	2	4			
					34,194	3	7

Attributable to the following items of expenditure:—

	£	s.	d.	£	s.	d.
Salaries	28,711	0	11			
Rent of offices	3,094	19	1			
Legal costs	1,483	3	1			
Surveyor's charges	905	0	6			
				34,194	3	7

Total **Cash** applied, Table VII.	A.	21,336	0	8		
" " "	B.	220	10	5		
" " "	C.	14,224	0	6		
" " "	D.	147	0	4		
" "	E.	3,851	14	6		
		309	9	7		
	Total				40,088	16	0

The full details of expenditure are as follows:—

(*a.*) Expenses incurred in carrying out the City of London Parochial Charities Act, 1883 (sec. 12 (*b*) and clause 5)—

	£	s.	d.	£	s.	d.
Salaries	28,711	0	11			
Stationery and printing	1,147	2	3			
Postage	442	0	0			
Share of charge for audit	38	5	0			
Rent of offices	3,355	18	11			
Legal costs	1,800	7	4			
Surveyor's charges	924	4	2			
				36,418	18	7

(*b.*) Expenses incurred prior to the city of London Parochial Charities Act, 1883:—

Messrs. Freshfield and Gibbs (sec. 51 and clause 5 (*c.*))	3,669	17	5	
	40,088	16	0	

SCHEDULE I (*a.*) to (*v.*).

DETAILS of AMOUNTS of STOCK transferred (Clause 2 of the CENTRAL SCHEME) to the CREDIT of the CITY PAROCHIAL FOUNDATION under ORDERS of the CHARITY COMMISSIONERS or of the HIGH COURT OF JUSTICE (CHANCERY DIVISION), and the MODE of their APPORTIONMENT between GENERAL and ECCLESIASTICAL PURPOSES in respect of each ORDER.

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. Olave, Silver Street	Morrell, Richard	87 5 0	87 5 0	—
All Hallows, Barking	Allen, George Cherry, Sir Francis Covell, Francis	1,059 11 5	966 1 5	93 10 0
	Bennett, John	33 13 4	33 13 4	—
	Bullock, Hugh	240 5 7	167 12 3	72 13 4
	Jeffrey, Edward	50 0 0	50 0 0	—
	Parish Estate	1,560 9 4	1,040 6 3	520 3 1
	Polstead, Alice	222 10 0	222 10 0	—
All Hallows the Great	Brykle, John	120 0 0	120 0 0	—
	Frankland, William	33 6 8	33 6 8	—
	Hope, Lady Ann	100 0 0	100 0 0	—
	Whatman, George	259 14 2	259 14 2	—
All Hallows the Less	Bannister, Elizabeth	(2*l.* 10*s.* per Cent. Annuities) 200 6 8	160 5 4	40 1 4
	Foster, Abraham	109 1 6	109 1 6	—
	Trevillian, Henry	22 10 0	22 10 0	—
All Hallows, Lombard Street.	Carter, Ralph	136 13 4	136 13 4	—
	Packwood, George	191 19 9	191 19 9	—
	Parish Estate	2,740 9 9	1,826 19 10	913 9 11
St. Dionis, Backchurch	Tindall, Roger	87 0 0	87 0 0	—
St. Andrew Undershaft	Buck, Robert and Clara	1,721 17 0	1,685 11 0	36 6 0
	Carter, Ralph	136 13 4	136 13 4	—
	Clitheroe, Sir Christopher.	133 6 8	133 6 8	—
	Denison, Wm. Joseph	100 0 0	66 13 4	33 6 8
	East India Company	200 0 0	200 0 0	—
	Innes, William	338 18 0	338 18 0	—
	Offley, Hugh	133 6 8	87 18 9	45 7 11
St. Andrew-by-the-Wardrobe and St. Anne, Blackfriars.	Packer, Richard	189 0 0	189 0 0	—

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. Anne and St. Agnes -	Barrett, John - -	14 0 9	14 0 9	—
	Hille, John - - -	14 11 10	14 11 10	—
St. John Zachary - -	Barrett, John - -	42 0 0	42 0 0	—
	Drax, Sir James -	170 0 0	170 0 0	—
	Jenner, Robert - -	170 0 0	170 0 0	—
	Hille, John - -	13 10 0	13 10 0	—
	Read, Sir Bartholomew.	117 10 0	36 6 1	81 3 11
	Robinson, Ralph -	67 0 0	67 0 0	—
	Strelley, Philip - -	67 0 0	67 0 0	—
	Walter, Anthony -	170 0 0	170 0 0	—
	Wollaston, Sir John -	495 10 0	495 10 0	—
St. Faith - - -	Midwinter, Daniel -	(2*l.* 10*s.* per Cent. Annuities) 1,333 0 11	1,333 0 11	—
St. Bartholomew the Less	Meredith, John - -	(2*l.* 10*s.* per Cent. Annuities) 40 0 0	40 0 0	—
St. Botolph, Aldersgate -	Gadbury, Richard -	144 14 6	96 6 0	48 8 6
	King Edward VI. -	181 13 4	—	181 13 4
	Osmotherlaw, Richd. -	167 0 0	150 1 9	16 18 3
	Packington, Dame Ann	313 6 8	313 6 8	—
	Morley, John - -	170 0 0	151 17 6	18 2 6
	Taylor, Roger - -	170 0 0	151 17 6	18 2 6
Christ Church, Newgate	Bannister, Elizabeth -	(2*l.* 10*s.* per Cent. Annuities) 200 6 8	160 6 8	40 0 0
	Brown, Elizabeth -	83 12 6	83 12 6	—
	Waade, Thomas - -	2,332 3 2	2,332 3 2	—
St. Leonard, Foster Lane	Barrett, John - -	4 5 0	4 5 0	—
	Cheyne, Lady - -	(2*l.* 10*s.* per Cent. Annuities) 12 0 0	12 0 0	—
	Jenner, Robert - -	170 0 0	170 0 0	—
St. Martin, Orgars -	King's Debenture -	83 6 8	83 6 8	—
	Wollaston, Henry -	108 11 0	108 11 0	—
St. Dunstan-in-the-West and St. Thomas-in-the-Rolls.	Baldwin, Thomas -	100 6 0	100 6 0	—
	Latimer, Edward -	2,356 1 9	2,356 1 9	—
	Parish Estate - -	7,376 2 7	4,917 8 5	2,458 14 2
	White, Thomas - -	102 0 9	102 0 9	—
	Worrell, John - -	50 19 9	50 19 9	—
St. Edmund, King and Martyr.	Roysse, John - -	86 13 4	86 13 4	—

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. Edmund—*cont.*	Taylor, John, and Vance, Francis.	55 0 0	41 5 0	13 15 0
	Watson, William -	7,466 13 4	4,977 15 7	2,488 17 9
St. Nicholas, Acons -	Lloyd, John - -	129 0 0	12 14 0	116 6
St. Botolph, Billingsgate	Leman, Sir John -	(2*l.* 10*s.* per Cent. Annuities) 104 0 0	104 0 0	—
St. Helen, Bishopsgate -	Dingley, Susanna -			
	Hanson, Thomas -			
	Trundell, Thomas -	1,053 6 11	925 19 4	127 7 7
	Hutchins, Thomas -			
	Lawrence, Sir John -			
	Pennoye, Wm. - -			
	Accumulations -	3,669 13 1	3,669 13 1	—
St. Martin, Outwich -	Sandys, Anne - -	1,390 19 0	1,390 19 0	—
St. James, Garlickhithe -	Osmotherlaw, John -	100 6 0	66 17 4	33 8 8
Holy Trinity the Less -	Gore, Sir John - -	(2*l.* 10*s.* per Cent. Annuities) 131 5 6	131 5 6	—
St. Katherine Coleman -	Dean, Sir James - -	200 0 0	200 0 0	—
	De-la-Bars co-heiresses	2,320 0 0	2,320 0 0	—
St. Lawrence, Jewry -	Astill, Margaret -	1,823 9 9	1,215 13 2	607 16 7
	City Estates - -	6,883 1 3	4,588 14 2	2,294 7 1
	Smith, Elizabeth -	11,115 4 10	11,115 4 10	—
St. Magnus-the-Martyr -	Exchequer Annuity -	614 3 4	614 3 4	—
St. Margaret, Lothbury -	Henry the VIII. -	109 8 11	—	109 8 11
St. Bartholomew, Exchange.	Accumulations - -	1,397 13 11	1,397 13 11	—
St. Christopher le Stocks	Williams, John - -	415 0 11	415 0 11	—
St. Thomas the Apostle -	Shipham, Richard -	1,200 0 0	1,120 0 0	80 0 0
	Accumulations - -	3,548 9 7	2,365 13 1	1,182 16 6
St. John the Baptist, Walbrook.	Colborn, James - -	145 1 4	108 16 0	36 5 4
	Exchequer Annuity -	196 18 11	147 14 2	49 4 9
	Scales, Richard - -	59 14 8	44 16 0	14 18 8
St. Mary at Hill - -	Harvey, Stephen -	(2*l.* 10*s.* per Cent. Annuities) 104 0 0	104 0 0	—
	Leman, Sir John -	(2*l.* 10*s.* per Cent. Annuities) 104 0 0	104 0 0	—
St. Mary, Woolnoth -	Vyner, Sir Thomas -	322 3 0	322 3 0	—

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. Michael, Bassishaw -	Richardson, John -	20 9 9	20 9 9	—
St. Michael, Cornhill -	Russe, William - -	339 8 11	339 8 11	—
St. Martin, Vintry -	Trevillian, Henry -	67 0 0	67 0 0	—
	Hody, Humphrey -	(2*l.* 10*s.* per Cent. Annuities) 157 14 6	157 14 6	—
St. Michael, Wood Street	Barrett, John - -	8 10 0	8 10 0	—
	Hille, John - -	13 10 0	13 10 0	—
St. Mildred, Bread Street	Parish Estates - -	244 4 9	—	244 4 9
		244 4 9	244 4 9	—
		813 9 0	813 9 0	—
St. Mary, Staining -	Barrett, John - -	13 0 0	13 0 0	—
	Hille, John - -	13 10 0	13 10 0	—
St. Nicholas, Olave - -	Parish Estate - -	5,197 14 8	—	5,197 14 8
St. Mary, Somerset -	Funge, Mary and Thomas.	414 10 0	414 10 0	—
St. Benet, Paul's Wharf -	Arnold, Edmund -	13,863 16 7	13,863 16 7	—
	Wynne, John - -	203 11 3	203 11 3	—
St. Peter, Paul's Wharf -	Wyatt, Mary - -	222 8 4	222 8 4	—
St. Olave, Hart Street -	Deane, Sir James -	173 12 8	173 12 8	—
	Evans, Richard - / Lambert, Sir Daniel - / Smith, Benjamin - / Williams, John -	327 1 2	327 1 2	—
	Hull, Walter - -	259 3 0	259 3 0	—
	Parish Estate - -	100 0 0	66 13 4	33 6 8
	Tunnard, William -	500 0 0	500 0 0	—
All Hallows, Staining -	Bayneham, Mary - -	299 12 6	299 12 6	—
	Claymond, Oliver -	50 0 0	33 6 8	16 13 4
	Dorrien, John - -	175 0 0	175 0 0	—
	Hayes, James - -	97 8 7	97 8 7	—
	Winter, William - -	2,250 0 0	2,068 0 0	182 0 0
St. Peter, Cornhill -	Edge, Lady Lucy - -	718 15 11	33 4 6	685 11 5
St. Peter-le-Poer - -	Rich, Lady Elizabeth	667 0 0	667 0 0	—
St. Benet Fink - - -	Gregory, Sarah - -	1,394 10 0	—	1,394 10 0
	Thriscross, Ann - - -	598 10 3	598 10 3	—

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
		(2*l.* 10*s.* per cent. Annuities)		
St. Sepulchre	Meredith, John	180 0 0	180 0 0	—
	Perryn, John	170 0 0	170 0 0	—
	Turner, or Tanner, John.	166 13 4	166 13 4	—
	Exchequer Payment	484 14 5	—	484 14 5
	Richmond, John	8 12 6	—	8 12 6
St. Stephen, Coleman Street.	Cow Cross Estate and White Horse Inn.	2,863 4 1	2,863 4 1	—
St. Vedast, Foster	Barrett, John	17 0 0	17 0 0	—
	Brown, W. T.	45 0 0	45 0 0	—
	Hille, John	13 10 0	13 10 0	—
	Perryn, John	184 10 0	184 10 0	—
t. Peter, Westcheap	Barrett, John	13 0 0	13 0 0	—
	Sparrow, Valentine	139 3 4	88 4 10	50 18 6
	Parish Estate	6,833 9 3	4,555 12 10	2,277 16 5
	Walton, William	5 13 4	5 13 4	—
	Wrigglesworth, H.	111 18 0	111 18 0	—
Holy Trinity, Minories	Pritchard, Sarah	100 5 10	100 5 10	—
Total		112,578 10 3	90,229 13 4	22,348 16 11

Schedule I. (*b.*).

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. Benet, Gracechurch	Jordane	24 2 5	—	24 2 5
St. Andrew Undershaft	Moore	1,988 13 9	1,952 7 8	36 6 1
	Datchelor	2,719 5 9	2,719 5 9	—
St. Olave, Silver Street	Burt	99 4 10	99 4 10	—
St. Dunstan-in-the-West	Land	782 19 1	782 19 1	—
	Arnold	100 0 0	100 0 0	—
		(2*l.* 10*s.* per cent. Annuities)		
	Bell & Lowman	69 0 0	9 0 0	60 0 0
	Parish Estate	793 16 8	529 4 5	264 12 3

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
Holy Trinity the Less	Owfall	149 11 5	149 11 5	—
St. Lawrence, Jewry	Church Charities	6,516 19 3	—	6,516 19 3
St. Christopher le Stocks	Kendrick	251 11 0	251 11 0	—
St. Mary-at-Hill	Parochial Charities	5,695 16 2	3,797 4 1	1,898 12 1
St. Mary, Abchurch	Parish Estate	1,002 10 7	668 7 0	334 3 7
St. Mary, Aldermary	Hawes & Rodway	109 12 0	100 15 0	8 17 0
St. Mildred, Poultry	Lane	364 13 2	182 6 7	182 6 7
St. Sepulchre	Bush	(2*l.* 10*s.* per cent. Annuities) 16 0 0	16 0 0	—
St. Stephen, Coleman Street.	Parish Estate	269 9 3	67 7 3	202 2 0
	Eyre, Floyd, & Capp	2,397 17 10	2,397 17 10	—
St. Peter, Cornhill	Kingston	535 7 8	356 18 5	178 9 3
	Total	23,886 10 10	14,180 10 4	9,706 10 6

Schedule I. (*c.*).

Parish.	Charity.	Amount of Stock (2*l.* 10*s.* per Cent. Annuities).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. Dunstan-in-the-West	Bell & Lowman	17 13 4	17 13 4	—

Schedule I. (*d.*).

Parish.	Charity.	Amount of Stock (New Consols).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. Margaret Moses and All Hallows, Bread Street.	John Scott	67 0 0	67 0 0	—

SCHEDULE I. (*e.*).

Parish.	Charity.	Amount of Stock (New Consols).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
General Charity, various City Parishes.	Barnard Hyde - -	1,421 13 4	421 13 4	1,000 0 0

SCHEDULE I. (*f.*).

Parish.	Charity.	Amount of Stock (2*l.* 10*s.* per Cent. Annuities.)	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	
St. Michael, Bassishaw -	Sir Wolstan Dixie -	133 6 8	133 6 8	—

SCHEDULE I. (*g.*).

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
All Hallows, Barking -	Berry, Andrew - -	1,438 18 5	1,438 18 5	—
	Gordon, Elizabeth -			
	Bethell, Slingsby -			
	Lucas, Mathias Prime.			
	Chitty, Sir Thomas -			
	Accumulations -			
Christchurch, Newgate Street.	Crowder, John - -	472 13 5	412 13 5	60 0 0
	Stock, John - -			
	Stock, John - -	94 2 3	94 2 3	—
St. Alban, Wood Street -	Crauford, Ann - -	100 0 0	100 0 0	—
St. Andrew by the Wardrobe.	Grooby, Thomas -	113 9 6	113 9 6	—
	Parish Estate - -	223 19 7	149 6 5	74 13 2
St. Anne and St. Agnes -	Gooch or Gough, Sarah	200 0 0	200 0 0	
	Peacock, James - -	86 17 10	86 17 10	

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St Augustine	Burton, John Harrison, John Hart, Lady Mary	6,345 10 3		
	Wollie, Randolph		10,401 3 5	1,806 19 5
	" "	1,451 14 8		
	" "	458 4 6		
	" "	3,952 13 5		
St. Bartholomew the Great.	Bridges, John, and others.	501 9 2	501 9 2	—
St. Bartholomew, Exchange.	Barnes, Sir George	364 0 0	136 7 6	227 12 6
	Cator, Sir Thomas	4,396 5 3	2,271 8 0	2,124 17 3
	Crowshawe, Richard	2,435 4 7	1,707 4 7	728 0 0
	Jesson, Thomas Morhead, Andrew Parish Moneys	500 0 0	363 6 8	136 13 4
	Yeoman, Charles	1,318 13 7	1,318 13 7	—
St. Benet, Gracechurch	Parish Estate	2,151 14 8	1,434 9 9	717 4 11
St. Benet, Paul's Wharf	Arnold, Edmund	1,700 0 0	1,700 0 0	—
St. Christopher le Stocks	Cudner, Robert Foreman, Thomas	241 13 4	241 13 4	—
St. Clement, Eastcheap	Parish Estate	1,553 0 0	1,035 12 0	517 16 0
St. Dionis, Backchurch	Kelseye, Giles de	1,466 19 10	977 19 11	488 19 11
	Pope, Peter Jones, John	233 6 8	233 6 8	—
St. Ethelburga	Austin, Clement	466 13 4	466 13 4	—
	Glover, Richard	100 0 0	100 0 0	—
	Young, Mary	333 6 8	333 6 8	—
	Hammond, John	109 2 6	48 2 6	61 0 0
St. Gabriel, Fenchurch	Dorrien, Libert Herring, Henry	164 7 8	164 7 8	—
	Hayes, James	1,000 0 0	1,000 0 0	—
St. Gregory by St. Paul	Deacles, John and Mary. Jones, Amphillis	215 3 2	215 3 2	—
	Thomson, Samuel	156 11 1	156 11 1	—
St. Katherine Coleman	Taddy, James	238 18 0	238 18 0	—

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. Katherine Cree -	Groves, Richard -	60 0 0	60 0 0	—
	Harker, William -			
	De Bouverie, Ann -	188 3 9	188 3 9	—
	Morgan, Christopher			
St. Lawrence, Jewry -	Scott, Sarah - -	700 0 0	—	700 0 0
St. Margaret, Lothbury -	Burial Vault Estate -	883 14 5	589 2 11	294 11 6
	Chapman, William -	179 11 1	179 11 1	—
	Church Estate Fund -	5,000 0 0	—	5,000 0 0
St. Margaret, New Fish Street.	Rogers, John - -	166 13 4	166 13 4	—
	Poor's Land - -	1,262 3 7	1,262 3 7	—
	Accumulations -	111 12 0	111 12 0	—
St. Martin, Ludgate -	Baldwin, Elizabeth -			
	Cross, Thomas - -			
	Evans, Mary - -	1,168 15 11	1,029 13 11	139 2 0
	Leech, John - -			
St. Martin, Orgars - -	Cromer - - -	3,906 5 6		
		2,022 15 1	5,333 9 9	2,666 14 10
		2,071 4 0		
St. Martin, Outwich -	Anselm, Esther - -	326 13 11	326 13 11	—
	Vaughan, John -	127 15 2	127 15 2	—
St. Martin, Vintry - -	Themegay, Peter -	50 0 0	50 0 0	—
St. Mary at Hil - -	Moseley, John -	604 4 6	604 4 6	—
St. Mary, Bothaw - -	Parish Estate - -	609 18 3	406 12 2	203 6 1
St. Mary, Colechurch -	Edmonds, John -	112 13 7	112 13 7	—
	Jackson, Samuel -			
	Clarke, Richard -	212 18 9	212 18 9	—
	Herne, James -			
St. Mary Magdalen, Old Fish Street.	Lockington, Mary -	900 0 0	900 0 0	—
		(India 3½ per cent Stock.)		
St. Mary, Woolnoth -	Smith, Richard - -	400 0 0	400 0 0	—
		(New 3½ per cent. annuities.)		
St. Michael, Bassishaw -	Delahaize, Philip -	108 10 11	108 10 11	—
	Heylin, Edward -	406 2 4	406 2 4	—
	Swanson, Thomas -			
	Wolfe, Joseph -	58 1 2	58 1 2	—

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. Michael, Cornhil -	Abbott, Richard -	133 6 8	133 6 8	—
	Swartz, Martha - -	124 10 0	124 10 0	—
St. Michael, Crooked Lane.	Annison, William Glover.	100 0 0	100 0 0	—
	Welsh, Joseph -	188 4 8	188 4 8	—
	Accumulations - -	6,261 12 6	5,895 4 2	366 8 4
		(India 3½ per cent. Stock.) 2,049 0 4	1,892 1 4	156 19 0
St. Michael, Queenhithe	Parish Estates -	500 0 0	333 6 8	166 13 4
St. Mildred, Bread Street	Parish Estates (No. 1)	992 18 2	—	992 18 2
St. Nicholas, Cole Abbey	Heydon, John - -	166 13 4	166 13 4	—
St. Olave, Old Jewry -	Campbell, Sir James Vaughan, George	1,185 1 10	1,185 1 10	—
St. Peter, Cornhill - -	Baldwin, Ralph - -	100 0 0	100 0 0	—
	Symonds, Thomas -	2,240 12 1	2,240 12 1	—
St. Peter le Poer - -	Scott, Dorothy - -	350 0 0	350 0 0	—
St. Sepulchre - - -	Drinkwater, William -	454 6 10	454 6 10	—
	Loane, Nathaniel -	1,129 10 7	1,129 10 7	—
		626 11 9	626 11 9	—
		79 12 8	79 12 8	—
St. Stephen, Coleman Street.	Bayley, Edward - -	174 11 3	174 11 3	—
	Chapman, William -	179 11 1	179 11 1	—
	Parish Estate - -	564 12 2	—	564 12 2
St. Thomas Apostle - -	Lawrence, Peter - Beard, John -	81 3 10	81 3 10	—
St. Vedast, Foster Lane -	Grigman, Mary - -	40 4 6	40 4 6	—
Holy Trinity, Minories -	Lindsey, David - Wrigglesworth, Christopher. Richardson, Margaret	260 2 8	260 2 8	—
	Robinson, Richard -	(Bank Stock) 16 12 6	16 12 6	—
	Total - - -	74,221 18 0	56,026 16	18,195 1 11

SCHEDULE I. (*h.*).

Parish.	Charity.	Amount of Stock (New Consols).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. Martin, Orgars - -	Sir H. Browne - -	19,391 13 3	19,391 13 3	—
	Sir W. Cromer - -	34,186 8 1	22 790 18 9	11,395 9 4
	Ditto - -	11.933 6 8	7,955 11 11	3,977 15 7
	Total - -	65,511 8 0	50,138 3 11	15,373 4 11

SCHEDULE I. (*i.*).

Parish.	Charity.	Amount of Stock (New Consols).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.		£ s. d.
St. Stephen, Walbrook -	Thos. Dickinson - -	42 8 6	—	42 8 6

SCHEDULE I. (*j.*).

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
All Hallows, Bread Street	Elliott, Daniel - -	71 19 3	—	71 19 3
	Gray, Robert - -	25 19 7	—	25 19 7
	Whistler, Thomas -	113 7 0	113 7 0	—
St. Bartholomew, Exchange.	- - -	1,700 19 11 (2*l.* 10*s.* per cent. annuities.)	1,700 19 11	—
St. Benet, Gracechurch (and St. Olave, Old Jewry).	Foot, Sir Thomas -	112 8 11	112 8 11	—
St. Benet, Sherehog -	Parish Estate - -	41 10 10	27 13 11	13 16 11

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. John the Evangelist -	Craven, Sir William -	79 7 8	—	79 7 8
	D'Aungre, William -	757 11 6	505 1 0	252 10 6
St. John the Baptist, Walbrook.	Parish Estate - -	773 9 2	580 1 11	193 7 3
St. Katherine Coleman -	Taddy, James - -	34 10 10	34 10 10	—
St. Lawrence, Jewry -	Smith, Elizabeth -	2,185 8 9	2,185 8 9	—
St. Lawrence, Pountney -	Parish Estate - -	523 19 3	349 6 2	174 13 1
St. Leonard, Eastcheap -	- - -	1,500 0 0	1,000 0 0	500 0 0
St. Martin, Vintry (jointly with St. Michael, Paternoster Royal).	Fellows, Sir John -	230 5 2	230 5 2	—
St. Mary, Abchurch -	- - -	2,021 7 8	1,347 11 10	673 15 10
		3,562 1 6	2,374 14 4	1,187 7 2
St. Mary-le-Bow -	Donne or Downing, John, and Parish Estate.	205 10 6	—	205 10 6
		(2*l.* 10*s.* per cent. annuities.)		
St. Mary Magdalen, Old Fish Street.	Swardeby, John -	839 4 2	559 9 6	279 14 8
St. Mary, Staining -	Parish Estate - -	30 15 8	20 10 6	10 5 2
St. Mary, Woolnoth -	Anselim, Mary -) Smith, Richard - (Vyner, Sir Thomas (and others.)	(India, 3½ per cent. Stock.) 1,028 2 8	1,028 2 8	—
St. Michael, Bassishaw -	Townend, Theyer -	100 7 6	100 7 6	—
St. Michael-le-Querne -	Parish Estate - -	323 17 9	215 18 6	107 19 3
St. Michael, Queenhithe -	Parish Estates -	500 0 0	333 6 8	166 13 4
St. Peter-le-Poer - -	Do. - -	2,500 0 0	1,666 13 4	833 6 8
		(2*l.* 10*s.* per cent. annuities.)		
	Do. - -	1,000 0 0	666 13 4	333 6 8
St. Stephen Coleman Street.	Precious, Robert -	94 17 1	94 17 1	—
	Smith, John - -	828 11 4	828 11 4	—
St. Stephen, Walbrook -	Parish Estates - -	11,500 0 0	11,500 0 0	—
	Total - -	32,685 13 8	27,576 0 2	5,109 13 6

SCHEDULE I. (*k.*).

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. Alban, Wood Street	Snow Hill Estate	4,010 14 0	2,005 7 0	2,005 7 0
All Hallows the Great	Brykle, John	711 6 8	711 6 8	—
All Hallows, London Wall.	Dawes, William	634 18 0	634 18 0	—
St. Andrew by the Wardrobe.	Hammond, Winifred	1,798 7 6	1,798 7 6	—
St. Augustine	Hart, Lady Mary	721 8 3	611 8 3	110 0 0
Christchurch, Newgate	Needler, Henry	215 8 0	215 8 0	—
St. Clement, Eastcheap	Parish Estate Halliday, Robert	6,765 0 6	4,510 0 4	2,255 0 2
St. Ethelburga	Dawes, William	639 12 2	639 12 2	—
St. George, Botolph Lane	Parish Estate	1,543 17 3	1,029 4 10	514 12 5
St. Katherine Coleman	Cole, William	1,233 4 11	822 3 4	411 1 7
St. Katherine Cree	Parish Estates	1,949 10 8	1,949 10 8	—
St. Lawrence, Jewry	Upper Thames Street Estate.	1,499 6 7	999 11 1	499 15 6
St. Martin, Ludgate	Lowman, Parthenia	990 7 5	963 1 11	27 5 6
St. Thomas the Apostle	Beaumont and Champney.	1,807 8 11	1,204 19 3	602 9 8
St. John Baptist, Walbrook.	Parish Estates	2,747 15 2	2,060 16 5	686 18 9
	Campe, Lawrence	587 15 1	563 5 4	24 9 9
St. Pancras, Soper Lane	Chapman, Thomas	358 11 4	140 3 2	218 8 2
	Parish Estate	4,345 8 2	2,896 18 10	1,448 9 4
All Hallows, Bread Street	Every, Alexander, &c.	2,250 2 0	68 0 0	2,182 2 0
St. Mary at Hill	Parish Estate	15,547 18 3	10,365 5 6	5,182 12 9
	Do.	1,034 18 7	689 19 1	344 19 6
	Do.	1,615 1 6	1,076 14 4	538 7 2
St. Andrew Hubbard	Parish Property	1,605 9 4	800 0 0	805 9 4
St. Mary Magdalen, Old Fish Street.	Swardeby, John	1,000 0 0	666 13 4	333 6 8
St. Michael, Paternoster Royal.	Parish Estate	4,163 3 4	2,775 8 11	1,387 14 5
St. Benet, Paul's Wharf	Poor's Estate	1,722 4 5 (India 3*l.* per cent. Stock.)	1,722 4 5	—
	Smith and Parradine	3,928 4 6	3,928 4 6	—
St. Benet, Fink	Thriscross, Ann	538 18 5	538 18 5	—
St. Sepulchre	Holborn Bridge Estate	8,456 4 1	6,392 9 9	2,063 14 4
St. Stephen, Coleman Street.	Eyre, Floyd, and Capp	1,843 11 6	1,843 11 6	—
	Do. do.	3,002 5 5	3,002 5 5	—
St. Swithin, London Stone	Parish Estates	240 0 0	160 0 0	80 0 0
St. Mary, Bothaw	Unknown Donors	99 15 1	99 15 1	—
St. Benet, Gracechurch	Parish Estate	28 5 9	18 17 2	9 8 7
St. Clement, Eastcheap	Do.	1,844 17 11	1,229 18 8	614 19 3
St. Martin, Vintry	Do.	81 8 9	54 5 10	27 2 11
	Total	81,562 9 5	59,188 14 8	22,373 14 9

Schedule I. (*l.*).

Parish.	Charity.	Amount of Stock (New Consols).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. Andrew Undershaft -	Mary Datcheior (Pension Fund).	2,016 17 1	2,016 17 1	—

Schedule I. (*m.*).

Parish.	Charity.	Amount of Stock (New Consols unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
All Hallows the Great -	Brykle, John - -	500 0 0	500 0 0	—
St. Anne, Blackfriars -	Harwood, Richard -	Local Loans 3% Stock. 124 8 6	124 8 6	—
St. Margaret, Lothbury -	Kendrick - -	579 17 3	1 10 0	578 7 3
St. Martin, Vintry - -	Parish Estate - -	1,500 0 0	1,000 0 0	500 0 0
St. Martin, Vintry (jointly with St. Michael, Paternoster Royal).	Fellows, Sir John -	30 7 9	30 7 9	—
St. Mary-le-Bow - -	Sacrament Fund -	125 10 2	—	125 10 2
St. Michael, Bassishaw -	Parish Estate - -	53 15 1	35 16 9	17 18 4
St. Michael-le-Querne -	Walker and Leyland	184 18 6	—	184 18 6
St. Sepulchre - -	Bowcock, Joseph -	100 0 0	100 0 0	—
St. Swithin, London Stone.	Parish Estate - -	502 9 4	334 19 7	167 9 9
	Do. - -	2,158 15 1	1,439 3 5	719 11 8
	Do. - -	2,283 15 9	1,522 10 6	761 5 3
	Total - -	8,143 17 5	5,088 16 6	3,055 0 11

SCHEDULE I. (*n.*).

Parish.	Charity.	Amount of Stock (New Consols).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. Andrew Undershaft -	Sir Thomas Rich and others, Land Tax, Redemption Stock.	133 6 8	—	133 6 8
	Chetham Humphry -	38 6 8	—	38 6 8
St. Martin, Ludgate -	Peacock, Sir Stephen	42 11 8	42 11 8	" —
St. Bartholomew, Exchange.	Ormston, Thomas -	100 0 0	93 6 8	6 13 4
St. Sepulchre - -	Garrard, Henry -	31 9 6	18 2 10	13 6 8
St. Faith under St. Paul's	Trussell, James - -	128 0 0	110 18 8	17 1 4
	Total - -	473 14 6	264 19 10	208 14 8

SCHEDULE I. (*o.*).

Parish.	Charity.	Amount of Stock (2*l.* 10*s.* per Cent. Annuities).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
St. James, Garlickhithe -	Richard Platt - -	104 0 0	104 0 0	—

SCHEDULE I. (*p.*).

Parish.	Charity.	Amount of Stock (New Consols).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
All Hallows, Lombard Street.	Sir T. Cullum - -	183 6 8	183 6 8	—

SCHEDULE I. (*q.*).

Parish.	Charity.	Amount of Stock (New Consols).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
All Hallows, Lombard Street.	Symonds - -	57 4 9	57 4 9	—
St. Antholin - -	Dauntsey - -	58 12 0	58 12 0	—
	Martin - -	69 5 2	69 5 2	—
St. James, Garlickhithe -	Heydon - -	48 2 6	48 2 6	—
St. Lawrence, Jewry -	Allen and others -	300 11 10	300 11 10	—
St. Martin, Outwich -	Rowe - -	48 13 0	48 13 0	—
St. Martin, Vintry -	Barrett & Heydon -	87 9 2	87 9 2	—
St. Michael, Bassishaw -	Baskerfield & Bancks -	122 14 6	122 14 6	—
St. Michael, Crooked Lane.	Hilson - - -	60 2 7	60 2 7	—
St. Michael, Paternoster Royal.	Barrett & Heydon -	154 16 5	154 16 5	—
St. Peter, Westcheap -	Baskerfield & Duckett	80 11 2	80 11 2	—
	Total - -	1,088 3 1	1,088 3 1	—

SCHEDULE I. (*r.*).

Parish.	Charity.	Amount of Stock (New Consols, unless otherwise specified).	Transferred to Centra Fund Capital Account.	Transferred to City Church Fund Capital Account.	Transferred to Miscellaneous Accounts.
		£ s. d.	£ s. d.	£ s. d.	
All Hallows the Great.	Parish Estate	685 9 7	—	685 9 7	
All Hallows the Less	Roger Daniel	269 13 4	101 2 6	168 10 10	
All Hallows, Lombard Street.	Alice Smith -	6,100 0 0	—	—	London :—City Polytechnic. The Northampton Institute (Building Account), 6,100*l.* (Statement VII., & Central Scheme Schedule 2, Part II. 7. (*a*).)
St. Alphage, London Wall.	Sir Rowland Hayward.	176 0 0	176 0 0		
Do. - -	Thomas Hitchins.	220 7 9	220 7 9		
St. Anne, Blackfriars	Watch House Estate.	2,020 3 7	1,346 15 9	673 7 10	
St. Leonard, Foster Lane.	Sir John Trott	2,474 13 6	2,474 13 6		
St. Clement, Eastcheap.	James Hall -	2,051 5 8	—	2,051 5 8	
St. Dunstan-in-the-West.	Anne Webb -	19 12 0	19 12 0		
St. Nicholas, Acons -	Parish Estate	261 15 10	174 10 7	87 5 3	
St. Botolph, Billingsgate.	Do.	4,419 0 6	2,946 0 4	1,473 0 2	
St. James, Garlickhythe.	Church Estate	862 10 8	—	862 10 8	
Do. - -	Do.	6,483 19 8	—	6,483 19 8	
Do. - - -	Do.	5,175 11 10	—	5,157 11 10	
Do. - -	Do.	12,915 4 0	—	12,915 4 0	

Parish.	Charity.	Amount of Stock (New Consols, unless otherwise specified).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.	Transferred to Miscellaneous Accounts.
		£ s. d.	£ s. d.	£ s. d.	
St. Katherine Cree -	Thomasine Oldfield, or Owfield.	3,388 14 6	—	3,388 14 6	
Do. -	Anne Wilson	1,385 5 6	—	692 12 9	
St. Margaret Pattens	Do.			692 12 9	
St. Lawrence, Jewry	The City Estates.	7,536 4 8	5,024 3 1	2,512 1 7	
St. Magnus the Martyr.	Parish Estates	1,073 5 7	—	1,073 5 7	
Do. - -	Do.	2,008 7 4	—	2,008 7 4	
	Schemed Charities:				
St. Michael, Crooked Lane.	King Edward III. Gift.	5,969 7 4	580 5 1	580 5 0	
Do. - -	Thomas Lightfoot.		101 5 9	480 0 0	
Do. - -	Alice Rochester.		449 13 3	449 13 2	
Do. - -	Francis and Anne Withen.		1,415 10 8	1,912 14 5	
St. Olave, Old Jewry	George Vaughan.	3,370 9 5	—	1,685 4 9	
St Michael, Bassishaw.	George Vaughan.			1,685 4 8	
St. Mary, Aldermary	Parish Estates	2,548 16 11	2,342 17 7	205 19 4	
St. Antholin - -	Size Lane Estate.	1,676 16 8	1,676 16 8		
St. Mary-le-Bow -	George Palyn	2,068 19 4	—	2,068 19 4	
All Hallows, Bread Street.	Lady Middleton.	488 8 1	—	488 8 1	
St. Mary Magdalene, Old Fish Street.	Mary Lockington.	1,071 0 11	1,071 0 11		
St. Mary, Woolnoth	Richard Cheyney.	515 15 10	309 9 6		
St. Olave, Hart Street.	Richard Cheyney.		206 6 4		
St. Michael, Cornhill	Lawrence Caldwell.	594 10 6	554 10 6	40 0 0	
Do.	Robert Donkyn.	8,031 5 10	8,031 5 10		
St. Benet, Paul's Wharf.	John Bankes	1,666 13 4	1,666 13 4		
St. Benet, Fink -	Parish Estate	1,088 8 8	725 12 5	362 16 3	
St. Sepulchre - -	Church Fund	424 13 3	—	424 13 3	
Do. - -	Wm. Newcastle and others.	42 18 1	—	42 18 1	
Do. - -	Do.	151 1 6	—	151 1 6	
Do. - -	Parish Estate	3,285 3 6	2,190 2 4	1,095 1 2	
Do. - -	Workhouse Estate.	4,255 6 1	4,255 6 1		
Do. - -	James Shaw	2,000 0 0	—	2,000 0 0	
St. Stephen, Walbrook.	Parish Estate	509 14 8	509 14 8		
St. Mary, Bothaw -	Do.	3,355 1 11	2,236 14 8	1,118 7 3	
Do. -	Do.	2,214 11 5 (2*l.* 10*s.* per cent. Annuities.)	1,476 7 7	738 3 10	
St. Benet, Gracechurch.	Thomas Dudson.	259 14 10	259 14 10		
	Total -	105,098 3 7	42,542 13 6	56,455 10 1	6,100 0 0

SCHEDULE I. (*s.*).

Parish.	Charity.	Amount of Stock (New Consols).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	£ s. d.
All Hallows, Staining -	Harrison, William -	191 13 4	191 13 4	—
Do. -	Harrison, Mary -	200 0 0	200 0 0	—
St. Andrews - by - the-Wardrobe.	Parradine, Mary -	100 0 0	100 0 0	—
St. Bartholomew, Exchange.	Bramley, Thomas -	83 6 8	83 6 8	—
St. Margaret, Lothbury -	Do. -	83 6 8	83 6 8	—
St. George, Botolph Lane	Gale, Thomas - -	33 6 8	33 6 8	—
St. Martin, Ludgate -	Caldwell, Florence -	29 4 5	29 4 5	—
St. Martin, Orgars - -	Benskyn, Ralph -	13 6 8	13 6 8	—
St. Michael-le-Querne -	Buckland, Richard -	33 6 8	33 6 8	—
St. Stephen, Coleman Street.	Taylor, John - -	173 6 8	173 6 8	—
St. Antholin - -	Coventy, Thomas -	200 0 0	200 0 0	—
St. Benet, Fink - -	Townsend, Susannah	251 7 9	251 7 9	—
St. Michael, Crocked Lane.	Townsend, Thomas and Susannah.	3,770 16 8	251 7 9	3,519 8 11
St. Christopher-le-Stocks	Kendrick, John -	183 11 6	183 11 6	—
St. Katherine Coleman -	Ewer, Sarah - -	240 0 0	240 0 0	—
St. Michael-le-Querne -	Walker, Thomas - / Leyland, Thomasine.	24 18 10	—	24 18 10
	Total - -	5,611 12 6	2,067 4 9	3,544 7 9

SCHEDULE I. (*t.*).

Parish.	Charity.	Amount of Stock (New Consols).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	
St. Botolph, Aldersgate -	John Carter - -	33 6 8	33 6 8	—

SCHEDULE I. (*u.*).

Parish.	Charity.	Amount of Stock (New Consols).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.		£ s. d.
St. Dunstan-in-the-East	Accumulations	1,934 7 0	–	1,934 7 0

SCHEDULE I. (*v.*).

Parish.	Charity.	Amount of Stock (New Consols).	Transferred to Central Fund Capital Account.	Transferred to City Church Fund Capital Account.
		£ s. d.	£ s. d.	
St. Botolph, Aldersgate	John Carter	60 0 0	60 0 0	–

Schedule II.

Schedule to Order of Board of 2nd August 1892, showing the Merger and Redemption of certain Charges as provided by Cl. vi. (1) & (2), and Cl. 53 (*a*) & (*b*) of the Central Scheme.

No. of Statement.	Charity owning Charge.	Whether General or Ecclesiastical.		Proportion in which burden falls on General and Ecclesiastical respectively.		General Charges. Amount to be paid by General and Ecclesiastical respectively.		Ecclesiastical Charges. Amount to be paid by General and Ecclesiastical respectively.	
Col. 1.	Col. 2.	General. Col. 3.	Ecclesiastical. Col. 4.	General. Col. 5.	Ecclesiastical. Col. 6.	General. Col. 7.	Ecclesiastical. Col. 8.	General. Col. 9.	Ecclesiastical. Col. 10.
		£ s. d.	£ s. d.			£ s. d.	£ s. d.	£ s. d.	£ s. d.
VI. (1.) St. Alban, Wood Street	Staveley	15 0 0	—	One half	One-half	7 10 0	7 10 0	—	—
(4.) All Hallows, Lombard Street.	Pett	0 13 4	—	Two-thirds	One-third	0 8 10⅔	0 4 5⅓	—	—
	„	—	4 6 8	„	„	—	—	2 17 9⅓	1 8 10⅔
	Wright (Robert) (*see* St. Sepulchre).								
(4.) St. Dionis, Backchurch	Abdy	—	0 10 0	All	—	—	—	0 10 0	—
(7.) St. Andrew Undershaft	Chetham	—	5 9 0	—	All	—	—	—	5 9 0
	Hart	3 0 0	—	—	„	—	3 0 0	—	—
	Rich and Chetham	—	15 15 0	—	„	—	—	—	15 15 0
(8.) St. Anne, Blackfriars	Rectory Estate	15 0 0	—	—	„	—	15 0 0	—	—
(9.) St. John Zachary	Fickett	5 0 0	—	Two-thirds	One-third	3 6 8	1 13 4	—	—
(13.) St. Botolph, Aldersgate	Tamworth	—	13 6 8	„	„	—	—	8 17 9⅓	4 8 10⅔
	„	20 0 0	—	„	„	13 6 8	6 13 4	—	—

No. of Statement.	Charity owning Charge.	Whether General or Ecclesiastical.		Proportion in which burden falls on General and Ecclesiastical respectively.		General Charges. Amount to be paid by General and Ecclesiastical respectively.		Ecclesiastical Charges. Amount to be paid by General and Ecclesiastical respectively.	
Col. 1.	Col. 2.	General. Col. 3.	Ecclesiastical. Col. 4.	General. Col. 5.	Ecclesiastical. Col. 6.	General. Col. 7.	Ecclesiastical. Col. 8.	General. Col. 9.	Ecclesiastical. Col. 10.
	Godwin	£ s. d. 2 12 0	£ s. d. —	Two thirds	One-third	£ s. d. 1 14 8	£ s. d. 0 17 4	£ s. d. —	£ s. d. —
	Ward	2 0 0	—	„	„	1 6 8	0 13 4	—	—
	„	—	1 0 0	„	„	—	—	0 13 4	0 6 8
	Thornbury	1 5 0	—	„	„	0 16 8	0 8 4	—	—
	Anderson	2 12 0	—	„	„	1 14 8	0 17 4	—	—
(15.) St. Clement, Eastcheap	Hackley	—	0 17 6	„	„	—	—	0 11 8	0 5 10
	„	3 18 6	—		„	2 12 4	1 2	—	—
	„	3 4 0	—	—	All	—	3 4 0	—	—
(17.) St. Dunstan-in-the-West.	Bell and Lowman (*see* St. Michael-le Querne).								
	Webb and Crouch	—	0 3 0	Two-thirds	One-third	—	—	0 2 0	0 1 0
	„	2 2 0	—	„	„	1 0	0 14 0	—	—
	Adams	14 0 0	0 2 0	„	„	9 6 8	4 13 4	1 8 0	0 14 0
(18.) St. Edmund the King and Martyr.	Williams	—	0 8 4	„	„	—	—	0 5 6⅔	0 2 9⅓
	„	0 16 8	—	„	„	0 11 1⅓	0 5 6⅔	—	—
(21.) St. Helen, Bishopsgate	Fennor (Thomas)	—	0 10 0	All	—	—	—	0 10 0	—

No. of Statement.	Charity owning Charge.	Whether General or Ecclesiastical.		Proportion in which burden falls on General and Ecclesiastical respectively.		General Charges. Amount to be paid by General and Ecclesiastical respectively.		Ecclesiastical Charges. Amount to be paid by General and Ecclesiastical respectively.	
Col. 1.	Col. 2.	General. Col. 3.	Ecclesiastical. Col. 4.	General. Col. 5.	Ecclesiastical. Col. 6.	General. Col. 7.	Ecclesiastical. Col. 8.	General. Col. 9.	Ecclesiastical. Col. 10.
	Prior	£ s. d. —	£ s. d. 0 13 4	All	—	£ s. d. —	£ s. d. —	£ s. d. 0 13 4	£ s. d. —
(21.) St. Martin, Outwich	Taylor	—	2 15 0	„	—	—	—	2 15 0	—
(22.) St. James, Garlickhithe.	James	2 0 0	—	—	All	—	2 0 0	—	—
(22.) St. James, Garlickhithe, and (43.) All Hallows, Staining	Parrott	2 0 0	—	All	—	2 0 0	—	—	—
(24.) St. Katherine Cree	Parish Estate (Gayer)	—	1 3 0	„	—	—	—	1 3 0	—
(25.) St. Lawrence, Jewry	Astill	3 2 0	43 0 0	Two-thirds	One-third	2 1	1 0 8	28 13 4	14 6 8
(26.) St. Magnus the Martyr	Arnold	2 12 0	—	—	All	—	2 12 0	—	—
	Petty	—	8 6 8	—	„	—	—	—	8 6 8
	„	1 13 4	—	—	„	—	1 13 4	—	—
(30.) St. Lawrence, Pountney.	Havers	10 0 0	—	$\frac{14}{17}$	$\frac{3}{17}$	8 1 $8\frac{2}{17}$	1 18 $3\frac{3}{17}$	—	—
(31.) St. Mary, Aldermanbury.	Davy and Eccleston	10 0 0	—	One-half	One-half	5 0 0	5 0 0	—	—
	„ „	—	1 0 0	„	„	—	—	0 10 0	0 10 0

No. of Statement. Col. 1.	Charity owning Charge. Col. 2.	Whether General or Ecclesiastical. General. Col. 3.	Whether General or Ecclesiastical. Ecclesiastical. Col. 4.	Proportion in which burden falls on General and Ecclesiastical respectively. General. Col. 5.	Proportion in which burden falls on General and Ecclesiastical respectively. Ecclesiastical. Col. 6.	General Charges. Amount to be paid by General and Ecclesiastical respectively. General, Col. 7.	General Charges. Amount to be paid by General and Ecclesiastical respectively. Ecclesiastical. Col. 8.	Ecclesiastical Charges. Amount to be paid by General and Ecclesiastical respectively. General. Col. 9.	Ecclesiastical Charges. Amount to be paid by General and Ecclesiastical respectively. Ecclesiastical. Col. 10.
		£ s. d.	£ s. d.			£ s. d.	£ s. d.	£ s. d.	£ s. d.
(33.) St. John the Evangelist	D'Aungre	—	5 6 8	Two-thirds	One-third	—	—	3 11 1½	1 15 6½
(37.) St. Michael, Bassishaw	Bird	6 0 0	—	,,	,,	4 0 0	2 0 0	—	—
(38.) St. Michael, Cornhill	Hewitson	5 0 0	—	—	All	—	5 0 0	—	—
	Martin	2 0 0	—	—	,,	—	2 0 0	—	—
	Coal Money	2 0 0	—	—	,,	—	2 0 0	—	—
	Rayner	1 0 0	—	—	,,	—	1 0 0	—	—
	,,	—	1 0 0	—	,,	—	—	—	1 0 0
	Gunter	—	0 13 4	—		—	—	—	0 13 4
(41.) St. Mildred, Bread Street.	Langham	—	0 10 0	All	—	—	—	0 10 0	—
	,,	4 2 0	—	,,	—	4 2 0	—	—	—
	Brightwell	—	0 18 0	,,	—	—	—	0 18 0	—
	,,	1 12 0	—	,,	—	1 12 0	—	—	—
	Symonds	7 10 0	—	,,	—	7 10 0	—	—	—
(42.) St. Benet, Paul's Wharf.	Winn	—	1 0 0	,,	—	—	—	1 0 0	—

No. of Statement.	Charity owning Charge.	Whether General or Ecclesiastical.		Proportion in which burden falls on General and Ecclesiastical respectively.		General Charges. Amount to be paid by General and Ecclesiastical respectively.		Ecclesiastical Charges. Amount to be paid by General and Ecclesiastical respectively.	
Col. 1.	Col. 2.	General. Col. 3.	Ecclesiastical. Col. 4.	General. Col. 5.	Ecclesiastical. Col. 6.	General. Col. 7.	Ecclesiastical. Col. 8.	General. Col. 9.	Ecclesiastical. Col. 10.
St. Benet, Paul's Wharf and St. Mary Magdalen, Old Fish Street.	Arnold	£ s. d. 5 0 0	£ s. d. —	All	—	£ s. d. 5 0 0	£ s. d. —	£ s. d. —	£ s. d. —
(43.) St. Olave, Hart Street	Hull	—	21 10 0	„	—	—	—	21 10 0	—
(46.) St. Sepulchre	Baker	3 0 0	—	Two-thirds	One-third	2 0 0	1 0 0	—	—
	Motett	2 0 0	—	„	„	1 6 8	0 13 4	—	—
	Newton	2 0 0	—	„	„	1 6 8	0 13 4	—	—
	Dowe	—	1 6 8	„	„	—	—	0 17 9½	0 8 10½
	Farrington	3 0 0	—	„	„	2 0 0	1 0 0	—	—
	Golde	4 0 0	—	„	„	2 13 4	1 6 8	—	—
	Stevens	1 0 0 London moiety	—	All	—	1 0 0	—	—	—
	Wright (Robert) (All Hallows, Lombard Street).	1 2 6	—	—	All	—	1 2 6	—	—
	Ray	4 0 0	—	—	„	—	4 0 0	—	—
	Scholarship	8 0 0	—	—	„	—	8 0 0	—	—
	Jervis	—	2 15 0	All	—	—	—	2 15 0	—
(49.) St. Swithin, London Stone.	West (Anna)	5 0 0	—	Two-thirds	One-third	3 6 8	1 13 4	—	—
	West (James)	5 0 0	—	„	„	3 6 8	1 13 4	—	—

No. of Statement. Col. 1.	Charity owning Charge. Col. 2.	Whether General or Ecclesiastical. General. Col. 3.	Whether General or Ecclesiastical. Ecclesiastical. Col. 4.	Proportion in which burden falls on General and Ecclesiastical respectively. General. Col. 5.	Proportion in which burden falls on General and Ecclesiastical respectively. Ecclesiastical. Col. 6.	General Charges. Amount to be paid by General and Ecclesiastical respectively. General. Col. 7.	General Charges. Amount to be paid by General and Ecclesiastical respectively. Ecclesiastical. Col. 8.	Ecclesiastical Charges. Amount to be paid by General and Ecclesiastical respectively. General. Col. 9.	Ecclesiastical Charges. Amount to be paid by General and Ecclesiastical respectively. Ecclesiastical. Col. 10.
		£ s. d.	£ s. d.			£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Elway	1 8 0	—	Two-thirds	One-third	0 18 8	0 9 4	—	—
	Hill and Reeve	5 4 0	—	,,	,,	3 9 4	1 14 8	—	—
	Slaney	—	6 13 4	,,	,,	—	—	4 8 10$\frac{2}{3}$	2 4 5$\frac{1}{3}$
	Whetenhall	2 0 0	—	,,	,,	1 6 8	0 13 4	—	—
	Harte	—	0 8 0	All	—	—	—	0 8 0	—
(50.) St. Vedast, Foster Lane	Barnes	4 0 0	—	—	All	—	4 0 0	—	—
	Johnson	3 0 0	—	—	,,	—	3 0 0	—	—
	Tempest	2 0 0	—	—	,,	—	2 0 0	—	—
(50.) St. Michael-le-Querne	Brown	2 0 0	—	Two-thirds	One-third	1 6 8	0 13 4	—	—
	Barnes	4 0 0	—	All	—	4 0 0	—	—	—
	Davenport	2 12 0	—	,,	—	2 12 0	—	—	—
	St. Dunstan-in-the-West (Bell and Lowman).	2 16 8	—	Two-thirds	One-third	1 17 9$\frac{1}{3}$	0 18 10$\frac{2}{3}$	—	—
	Total	223 18 0	143 7 2			116 1 1$\frac{21}{41}$	107 16 10$\frac{34}{41}$	85 9 6$\frac{2}{3}$	57 17 7$\frac{1}{3}$

	£ s. d.
From the Amount of General charges to be paid out of Ecclesiastical property as above (column 8) - - -	107 16 10$\frac{34}{41}$
Deduct the amount of Ecclesiastical charges to be paid out of General property as above (column 9) - - -	85 9 6$\frac{2}{3}$
Leaving a balance of General charges to be paid out of Ecclesiastical property - - -	22 7 4

which was redeemed by the transfer of a sum of 894*l.* 13*s.* 4*d.* Consols (allowing for the ultimate reduction in the rate of interest on that Stock to 2$\frac{1}{2}$ per cent.) from The City Church Fund Capital Account to The Central Fund Capital Account. (*See* Table IV.)

APPENDIX F (par. 33).

REGULATIONS made by the LORDS COMMISSIONERS of HER MAJESTY'S TREASURY under SECTION 9 of "THE WELSH INTERMEDIATE EDUCATION ACT, 1889."

1. The Treasury will in each year pay, subject to the conditions and reductions herein-after stated, in aid of each school aided by a county, and subject to a scheme made under the Act, a grant equal to such part of the amount payable in that year in pursuance of the Act out of the county rate as may be designated in respect of the school by a schedule prepared by the County Governing Body and approved by the Charity Commissioners. The grant for each school shall fall due on such day as may be from time to time appointed by the Treasury.*

2. The grant will be paid to the persons to whom the County Council contribution is directed by scheme to be paid in pursuance of section 7, sub-section 2 of the Act.

3. The conditions required to be fulfilled by a school in order to obtain an annual grant under the Act are as follows:—

(*a.*) The school must be efficient as regards instruction.

(*b.*) The school premises must be healthy, and suitable for the purposes of an intermediate school.

(*c.*) The school premises must provide sufficient accommodation for the scholars attending the school.

(*d.*) The school must be supplied with suitable furniture and apparatus.

(*e.*) The school must be conducted in accordance with the scheme under which it is established.

(*f.*) The school must be open at all reasonable times to officers authorised by the Charity Commissioners, and any returns or information called for by that Department must be duly furnished.

(*g.*) The school must be reported on by the Charity Commissioners in respect of the fulfilment of the preceding conditions or otherwise.

4. For the purpose of ascertaining whether these conditions are fulfilled there shall be an annual examination and inspection of the school. Such examination and inspection may be conducted by a Central Welsh Board for Intermediate Education, established by scheme under the Act, provided that such scheme is approved by the Treasury. The results of such examination and inspection shall be reported to the Charity Commissioners; and the Charity Commissioners will make such inquiry, and, in case of need, such further examination or inspection as they think necessary.

5. If the Charity Commissioners report to the Treasury that any of these conditions are not satisfied, the grant may be refused or may be reduced by such number of tenths as the Treasury may determine.

6. Any officer authorised in that behalf by the Charity Commissioners shall be at liberty to attend any meeting of the Central Welsh Board for Intermediate Education, or of any Committee of that Board, and to take part in the proceedings, but shall not have a right to vote.

(Signed) R. E. WELBY.

Treasury Chambers,
June 20, 1892.

* In cases where a change is made in the date at which the grant falls due, of where there is other sufficient reason, the grant may be made for a period greater or less than a year; and in that case it shall be proportionately increased or diminished.

APPENDIX G (par. 36).

WELSH INTERMEDIATE EDUCATION ACT, 1889.

Treasury Grant.

Charity Commission, Whitehall,
24th January 1894.

SIR,

REFERRING to Sir John Hibbert's letter of the 11th November last 16,188/93 and to an interview on the 16th of the same month between Mr. Spring Rice and Mr. Bruce, an Assistant Commissioner of this Office, I am to submit the following observations for the consideration of the Lords Commissioners of Her Majesty's Treasury.

(1.) For the purpose of estimating the amount of the contribution which will become payable, in the course of the financial year ending 31st March 1895, under the Treasury Regulations of 20th June 1892 and the proposed scheme for establishment of a central board, it is necessary to draw attention to the exact wording of the clause in each county scheme (*e.g.*, clause 50 of the Carnarvonshire Scheme) directing the apportionment of the county rate for the purpose of the allotment of the Treasury grant. It will be observed that the County Governing Body can only apportion "the amount received" by them out of the county rate, which will be paid to them yearly by the County Council. These words would appear to imply a power on the part of the County Governing Body to revise their apportionment yearly or from time to time subject to the approval of the Charity Commissioners. In this view it will be competent for a County Governing Body to apportion the whole of the county rate among such of the county schools as may be in existence in any one year, although the whole of the schools contemplated by the scheme for that county may not have been established.

(2.) Owing to the fact that the county schemes are established at different dates, it will be necessary at starting to arrange in some cases for payment of the Treasury grant for periods either greater or less than one year, as contemplated in the note to the first Treasury regulation; but it is desirable that there should eventually be an identical date for presentation of the Report and payment of the grant for every county and county borough under the Welsh Act.

(3.) The Commissioners hope that the scheme for the constitution of a Central Welsh Board will shortly be submitted to the Education Department; but it is not improbable that that scheme may not be established much before the end of September next. In these circumstances it does not appear to be necessary to provide in the estimate for the financial year ending 31st March 1895 for more than one-half of the maximum sum of 500*l.* payable in respect of examination and inspection (subhead A.).

(4.) But the contributions in aid of schools will be earned by duly qualified schools before the scheme for a Central Welsh Board has received the Queen's approval, and are indeed in some cases already being earned. And the question arises: how are the examination and inspection of schools to be provided in such cases, pending the establishment of the Central Board.

(5.) It appears that the fourth Treasury regulation, though requiring examination and inspection, does not preclude the employment of some agency other than the Central Board. It would be practicable without any further or provisional regulation for the Commissioners to arrange with County Governing Bodies to have the examination and inspection conducted by persons and in a manner which would be satisfactory, and

to report to the Treasury thereon. And I am to ask if Their Lordships approve this suggestion.

(6.) For the purpose of the procedure suggested above, and to arrange a common date for the payment of all future grants, it is necessary to settle what is to be the time of year at which the schools shall be examined and inspected, so as to ascertain whether they fulfil the condition defined in the third regulation.

(7.) For intermediate schools in Wales the best time of year for this purpose is understood to be shortly after the 30th June. The examinations for all the schools in respect of which a grant is to be claimed for any financial year ending 31st March should take place within the first three weeks of the next preceding July. The inspections might conveniently be spread over a somewhat longer period, but should be concluded not later than the examinations. The Reports both of examination and of inspection could then be sent to the Commissioners in the course of September or October, and would be considered by them in November or December. The Commissioners would be able to report on them to Their Lordships in the January or February following, and the Treasury grant could then be made in each case before the end of the following March.

(8.) The Treasury grant then in each financial year ending 31st March would be paid in respect of the work of the educational year ending on the 30th June preceding. Thus, in the financial year, 1st April 1894 to 31st March 1895, the grant would be paid in respect of the educational year, 1st July 1893 to 30th June 1894.

(9.) It remains to consider, if the views above expressed be adopted, what is the amount to be estimated as payable during the financial year ending 31st March 1895.

Up to the present time schemes have been established for the counties of Cardigan, Carnarvon, Merioneth, and Montgomery, and for the county boroughs of Cardiff and Newport.

Of these only the counties of Cardigan, Carnarvon, and Merioneth have schools already in existence under their schemes. In the remaining three cases the progress made toward the establishment of schools would not appear to make it necessary to provide for them in the financial year ending 31st March 1895. If in any of these cases any school gets to work before the 30th June next, the period up to that date will be more conveniently included in the grant for the following year, as contemplated in the note to the first regulation.

For similar reasons it is not proposed to make any estimate for the year ending 31st March 1895 in respect of the four counties and one county borough the schemes for which have now been approved by the Education Department, and may not improbably be established before the 30th June next.

I am, &c.

The Secretary of the Treasury, (Signed) D. R. Fearon.
Treasury Chambers, Whitehall, S.W.

Treasury Chambers,
8th February 1894.

Gentlemen,

The Lords Commissioners of Her Majesty's Treasury have had before Them Mr. Fearon's letter of the 24th ultimo, respecting the

provision to be made in the Estimates for 1894–5, for grants under the Welsh Intermediate Education Act, 1889, and I am to thank you for the clear manner in which you have put before Them the questions arising upon this service. My Lords desire me to communicate to you the following remarks on the several paragraphs in Mr. Fearon's letter :—

(1.) My Lords agree with your interpretation of the clause respecting the apportionment of the county rate for the purpose of the allotment of the Treasury grant.

(2.) They agree that in order eventually to secure identical dates for presentation of the Reports of the several counties the initial Treasury grants should be made for periods either greater or less than a year.

(3.) (4.) (5.) They agree to provide 250*l.* next year for examination and inspection, payable either to the Central Board or otherwise, and They will be ready to accept your recommendations as to the actual distribution of this sum.

(6.) (7.) (8.) My Lords concur in your proposals as to the dates when and the periods in respect of which the school grants should be payable.

(9.) I am further to express Their concurrence in the basis on which you propose that the provision to be made in 1894–5 should be calculated.

I am to enclose a copy of the Estimate as prepared for presentation to Parliament showing a provision of 250*l.* for examination and inspection and 1,844 for grants in aid of schools.

I am,
Gentlemen,
Your obedient servant,
(Signed) JOHN T. HIBBERT.

The Charity Commissioners.

APPENDIX H (par. 39).

CARNARVON.

THE CARNARVONSHIRE INTERMEDIATE AND TECHNICAL EDUCATION FUND.

Treasury Grant.

B.
60390.

Charity Commission, Whitehall,
16th January 1895.

SIR,

IN compliance with the regulations made on the 20th June 1892 by the Lords Commissioners of Her Majesty's Treasury under section 9 of the Welsh Intermediate Education Act, 1889, I am directed by the Charity Commissioners to forward to you the following Report :—

(1.) For the purpose of the allotment of the Treasury grant the County Governing Body of the above-named county have prepared and submitted to the Commissioners a schedule containing an apportionment of the county rate among the county schools in the county in aid of which a grant is claimed for the financial year ending 31st March next.

The schedule, a copy of which is given below, has been approved by the Commissioners, but attention is drawn to the circumstance that the

amount therein specified (1,071*l.* 1*s.* 3*d.*) is the amount of the rate for one year, whereas, as will appear from the next paragraph, the grant is payable for a longer period.

Schedule.

	£	*s.*	*d.*
Bangor - - - -	675	17	6
Carnarvon - -	197	18	3
Bottwnog - - -	197	5	6
	1,071	1	3

(2.) The schools in aid of which the grant is claimed are (*a*) a school for boys at Bangor, (*b*) a school for boys and girls at Carnarvon, and (*c*) a school for boys and girls at Bottwnog. The grant is claimed for a period of 13½ months, being the period from the 16th May 1893 (the date at which the Bangor and Bottwnog County Schools were established) until the close of the educational year ending the 30th June 1894.

(3.) Each of the schools in question has been examined and inspected as required by the Treasury Regulations, and the result of the examination and inspection has in each case been reported to the Commissioners.

(4.) Upon consideration, the Commissioners are able to report that in the cases of the Bangor and Carnarvon County Schools the conditions required to be fulfilled by a school in order to obtain an annual grant under the Act (Treasury Regulation No. 3) have been fulfilled.

In the case of the Bottwnog County School, the Commissioners have felt some hesitation in coming to the same conclusion, but, in view of all the circumstances of the case, and the shortness of the period during which the county school in question has been established, they feel themselves justified in reporting that the conditions referred to have in the case of the Bottwnog County School also been fulfilled.

I am, &c.

The Secretary of the Treasury, (Signed) D. R. Fearon.
Treasury Chambers, Whitehall, S.W.

Merioneth.

The Merionethshire Intermediate and Technical Education Fund.

Treasury Grant.

B.
61435.

Charity Commission, Whitehall,
16th January 1895.

Sir,

In accordance with the Treasury regulations made on the 20th June 1892 by the Lords Commissioners of Her Majesty's Treasury under section 9 of the Welsh Intermediate Education Act, 1889, I am directed by the Charity Commissioners to forward to you the following Report:—

(1.) For the purpose of the allotment of the Treasury grant the County Governing Body of the above-named county have prepared and

submitted to the Commissioners a schedule containing an apportionment of the county rate among the county schools in the county, in aid of which a grant is claimed for the financial year ending 31st March next.

The schedule, a copy of which is given below, has been approved by the Commissioners, and the amount specified therein (333*l.* 12*s.* 9*d.*) is the amount of the rate calculated for the period in respect of which the grant is payable.

Schedule.

Name of School.	Per-centage.	Apportionment.
		£ *s.* *d.*
Bala (boys)	35·8	119 10 8
Dolgelley (boys)	21·3	70 13 8
Towyn	23·7	79 3 1
Barmouth	19·2	64 5 4
		£333 12 9

(2.) The schools in aid of which the grant is claimed are (*a*) a school for boys at Bala, (*b*) a school for boys at Dolgelley, (*c*) a school for boys and girls at Towyn, and (*d*) a school for boys and girls at Barmouth. The grant is claimed for a period of seven months, being the period from the 23rd November 1893 (the date at which the Dolgelley County School for boys and the Bala County School were established) until the close of the educational year ending the 30th June 1894.

(3.) Each of the schools in question has been examined and inspected as required by the Treasury Regulations, and the result of the examination and inspection has in each case been reported to the Commissioners.

(4.) Upon consideration of all the circumstances of the case, and regard being had to the shortness of the period during which the schools have been established, the Commissioners are able to report that in the case of each of the schools in question the conditions required to be fulfilled by a school in order to obtain an annual grant under the Act (Treasury Regulation No. 3) have been fulfilled.

I am, &c.

The Secretary of the Treasury, (Signed) D. R. Fearon.
Treasury Chambers, Whitehall, S.W.

APPENDIX I (par. 42).

SCHEMES PUBLISHED, SUBMITTED, and APPROVED under the Endowed Schools Acts, 1869, 1873, and 1874, during the Year ending 31st December 1894.

ENGLAND

(exclusive of the County of Monmouth).

The cases printed in Italics are those of Amending Schemes (*see* sec. 44, Endowed Schools Act, 1869).

County, Parish, or Place, and Endowment.	Income.	Published by Commissioners.	Submitted to Education Department.	Approved by Her Majesty.
BUCKINGHAM :	£			
Aylesbury—				
(1.) Free or Endowed Schools.	515	Published.	—	—
(2.) Charity of John Bedford (Part).	701*			
(3.) Charity of William Harding (Part).	524†			
CHESTER :				
(1.) Audlem—				
Audlem Grammar School	*41*	Published.	—	—
(2.) Daresbury in Runcorn—				
Daresbury Grammar School Endowment.	*57*			
(3.) Dunham Massey in Bowdon—				
Seamon's Moss School	*216‡*			
(4.) Kirby, West—				
Calday Grange Endowed School.	*139*			
(5.) Knutsford, Nether—				
Nether Knutsford Grammar School.	*78*			
(6.) Lymm—				
Lymm Grammar School	*138*			
(7.) Macclesfield—				
Foundation of King Edward VI., or the King's Schools in Macclesfield.	*1,594*			
(8.) Nantwich and Acton—				
Nantwich and Acton Grammar School.	*194*			
(9.) Stockport—				
Stockport Grammar School	*450*			
(10.) Wallasey—				
Wallasey Grammar School	*80*			
(11.) Witton-cum-Twambrooks in Great Budworth—				
Witton Grammar School	*575*			
Chester—				
King's School	*280*	Published.		

* Capital sum of 3,000*l.*, Repairs and Amendment of Highways Portion, to be educational under the Scheme.

† Sum of 1,837*l.* 6*s.* 1*d.*, New Consols, representing accumulations of income, or an equivalent sum in cash, Apprentice Portion to be educational under the Scheme.

‡ Of which 46*l.* is non-educational,

County, Parish, or Place, and Endowment.	Income.	Published by Commissioners.	Submitted to Education Department.	Approved by Her Majesty.
	£			
CHESTER (*continued*):				
Sandbach—				
Sandbach School and Almshouse Foundation.	*1,990**	Published.	Submitted.	—
DERBY:				
Bakewell—				
Lady Manners' School -	75	—	—	Approved.
Staveley—				
Netherthorpe School Foundation. (I. Parochial Charities (Part). II. Netherthorpe Grammar School.)	150	—	Submitted.	Approved.
DURHAM:				
(*1.*) *Barnard Castle in Gainford*—				
The North-Eastern County School Foundation.	*780†*	Published.	—	—
(*2.*) *Bishop Auckland*—				
King James's School.	*43*			
(*3.*) *Darlington*—				
Darlington Grammar School	*412*			
(*4.*) *Hartlepool*—				
The Henry Smith School -	*581‡*			
(*5.*) *Wolsingham*—				
The Wolsingham Grammar School.	*63*			
Stockton-on-Tees—				
Blue Coat School - -	408	Published.	—	—
ESSEX:				
(*1.*) *Chelmsford*—				
Grammar School of King Edward VI.				
(*2.*) *Coggeshall*—				
Sir Robert Hitcham's School at Coggeshall.				
(*3.*) *Dedham*—				
The Royal Free Grammar School of Queen Elizabeth.				
(*4.*) *Earls Colne*—	*2,000*	Published.	Submitted.	—
Earls Colne Grammar School.				
(*5.*) *Ham, West*—				
Sarah Bonnell's Charity.				
(*6.*) *Newport*—				
Newport Endowed Schools.				
(*7.*) *Saffron Walden*—				
Saffron Walden Grammar School.				
Saffron Walden—				
The Dreys Charity -	20	Published.	—	—

* Of which 676*l.* is non-educational.
† Of which 54*l.* 12*s.* is non-educational.
‡ Of which a yearly sum not exceeding 100*l.*, and a further yearly sum of 100*l.* (subject to certain conditions) are non-educational.

County, Parish, or Place, and Endowment.	Income.	Published by Commissioners.	Submitted to Education Department.	Approved by Her Majesty.
	£			
GLOUCESTER:				
Bristol (Christ Church and St. Ewen)—				
Church Lands Charity -	1,368*	Published.	—	—
Fairford—				
Farmor's Endowed Schools	*219*	—	—	Approved.
Wickwar—				
The Wickwar Endowed School.	213	—	—	Approved.
HERTFORD:				
(*1.*) *Barnet (otherwise Chipping Barnet)—* *Chipping Barnet Grammar School Foundation.* (*2.*) *Berkhamsted, St. Peter—* *Berkhamsted Grammar School.* (*3.*) *Ditto—* *Bourne's Exhibition Foundation for Berkhamsted St. Peter.* (*4.*) *Hitchin—* *Hitchin Grammar School Foundation.* (*5.*) *St. Albans—* *The City of St. Alban's Grammar School.* (*6.*) *Ware—* *Ware Grammar School* - (*7.*) *Watford—* *Watford Endowed Schools*	*3,500*	Published.	Submitted.	—
Hertford—				
Green Coat School - -	141	Published.	—	—
HUNTINGDON:				
Huntingdon—				
St. John's Hospital and Grammar School and Charities of John Dryden, Lionel Walden, Mrs. Gimber, and George Merritt.	550†	Published.	—	—
LANCASTER:				
Astley-in-Leigh— (1.) The Charities of Adam and Thomas Mort. (2.) The Charity of Thomas Guest for the Schoolmaster at Astley.				

* Of which one-third (after deducting yearly sums not exceeding 81*l.* 11*s.*) and a sum of 2,051*l.* 15*s.* 11*d.* New Consols, and any further accumulations up to date of Scheme of said one-third, after such deductions, are educational.

† The part of the Endowment applicable for non-educational purposes under the Scheme consists of:—

(1.) The Almshouses of St. John's Hospital.
(2.) Sum necessary in each year for repairs, &c., in respect of Almshouses.
(3.) Yearly sum of 104*l.* for widows in Almshouses.

County, Parish, or Place, and Endowment.	Income.	Published by Commissioners.	Submitted to Education Department.	Approved by Her Majesty.
LANCASTER (*continued*):				
Astley-in-Leigh (*continued*):	£			
(3.) The Charity known as the Rentcharge for the said Schoolmaster.				
(4.) The Charity of Malcolm Nugent Ross and Sarah his wife for a Schoolhouse for the School founded by the said Adam Mort.	30	Published.	Submitted.	—
Bolton-le-Moors—				
Bolton Grammar School Foundation.	*267**	—	—	Approved.
Hulton's Charity (Part) -	478†	—	—	Approved.
Marton (in Poulton-le-Fylde)—				
Baines's School - -	160	Published.	—	—
(1.) Poulton-le-Fylde, Marton, Hardhorn-with-Newton, Carleton, and Thornton in Poulton-le-Fylde—				
Baines's Poor and Apprenticing Charity (Part).	170‡			
(2.) *Hardhorn-with-Newton in Poulton-le-Fylde—*		Published.	Submitted.	—
Baines's Endowed School -	*118*			
LEICESTER:				
Ashby-de la-Zouch—				
Grammar School Foundation.	*1,085*	Published.	—	—
(1.) *Barrow-on-Soar—*				
Humphrey Perkins's School				
(2.) *Hinckley—*				
The Hinckley Grammar School.				
(3.) *Kibworth Beauchamp—*				
Grammar School - -	*1,700*§	Published.	—	—
(4.) *Lutterworth—*				
School and Charitable Foundation of Edward Sherrier.				
(5.) *Wymondham—*				
The Wymondham Grammar School.				
Church Langton—				
Hanbury's Charity -	808‖	—	Submitted.	—
Loughborough—				
The Loughborough Endowed Schools (consisting of the Charities of Thomas Burton, Bartholomew Hickling, and John Hickling).	*1,730*¶	—	Submitted.	Approved.

* Of which 2*l.* is non-educational.

† Three-fourths of the net income (after deducting (1) expenses of management and (2) a yearly sum of 26*l.*) is educational under the Scheme.

‡ Of which yearly sums amounting to 31*l.* and so much of the Stocks, Funds, and Securities belonging to the Foundation as shall constitute the remainder of the Endowment thereof, after deducting the real property and a capital sum of 300*l.*, are to be educational.

§ Of which about 57*l.* (part of the Endowment of Sherrier's Foundation) is non-educational.

‖ Of which an annual sum of 145*l.*, and a capital sum not exceeding 563*l.* are to be non-educational.

¶ Of which 6*l.* 4*s.* is non-educational. A recreation ground is also maintained by the Governors.

County, Parish, or Place, and Endowment.	Income.	Published by Commissioners.	Submitted to Education Department.	Approved by Her Majesty.
	£			
LEICESTER (*continued*):				
Stoke Golding in Hinckley—				
Grammar School	119	Published.	Submitted.	—
LINCOLN:				
Gainsborough—				
1. Grammar School	57	—	Submitted.	Approved.
2. Endowment for the Master. (Wharton's Charity.)				
Spilsby—				
Grammar School	84	—	—	Approved.
LONDON and other COUNTIES:				
London, Reading, and elsewhere—				
Christ's Hospital	1,654	—	Submitted.	Approved.
Gifts of John and Frances West (Reading share).				
LONDON:				
St. Paul's School	*17,600*	—	Submitted.	—
Lord Campden's Exhibitions for Scholars from St. Paul's School.	*938*	—	Submitted.	—
LONDON and MIDDLESEX:				
All Hallows Barking, St. John Wapping, South Mimms, St. Botolph Aldgate—				
Foundations of James Hickson.	650*	—	—	Approved.
Sir Samuel Starling	408			
Rev. Anthony Death	535†			
(The Aldgate and All Hallows Barking Exhibition Foundation).				
LONDON:				
Deptford (St. Nicholas and St. Paul)—				
Stanhope Foundation and Addey's School.	*365* *940*‡	—	—	Approved.
Thomas Fellows's Charity (*and Addey's School*).	31	—	Submitted.	Approved.
(*1.*) *Poplar, All Saints*—				
George Green's Schools	*525*	Published.	—	—
(*2.*) *Stepney and Bow*—				
Stepney and Bow Foundation.	*5,000*§			

* Of which 16*l.* is non-educational.
† Of which 3*l.* is non-educational.
‡ Of which 200*l.* is non-educational.
§ Between 1,400*l.* and 1,500*l.* is non-educational.

County, Parish, or Place, and Endowment.	Income.	Published by Commissioners.	Submitted to Education Department.	Approved by Her Majesty.
LONDON (*continued*):	£			
St. Andrew Undershaft—				
The Mary Datchelor's Girls' School. (*The School Fund or School Branch of Mary Datchelor's Charity. The Foundation of Sir Henry Lee and others*).	*640**	—	Submitted.	Approved.
Thomas Coventry's Prize Fund.	*14*	—	Submitted.	—
St. Botolph Aldgate—				
Sir John Cass's Charity - (*1.*) *St. John Hackney.* (2.) Christ Church Spitalfields—	6,400	—	Submitted.	—
(1.) *Orchard Street Schools.*	*114*†	—	—	Approved.
(2.) Protestant Dissenting Charity School. (The Hackney and Spitalfields Exhibition Foundation).	121			
St. Sepulchre—				
Reeve's Foundation -	1,560	—	Submitted.	Approved.
Christchurch, Newgate Street—				
Christ's Hospital -	*66,600*	—	Submitted.	Approved.
Southwark, St. Saviour—				
St. Saviour's Grammar School.	600‡	—	—	Approved.
Dulwich (in Camberwell) Alleyn's College of God's Gift.	*1,150*§	—	—	Approved.
Certain Foundations governed by Schemes under the Endowed Schools Acts.				
Bethnal Green, St. Matthew—				
Parmiter's School and Almshouse Foundation.	*3,436*‖			
Camberwell—				
Wilson's Grammar School -	*300*			
Dulwich (in Camberwell)—				
James Allen's Girls' School -	*875*			
Greenwich—				
Roan's Charity—				
(*a.*) *Boys' School.* - -	*1,900*			
(*b.*) *Girls' School* - -				

* All educational, subject to annual payments under Central Scheme for City of London Parochial Charities amounting to 17*l.* 10*s.*

† Part, viz., the dividend on 1,598*l.* 13*s.* 6*d.* New Consols, is payable to School Board for London for 60 years from 24th October 1872, under provisions of a Scheme of the Charity Commissioners of 10th December 1886.

‡ Of which 2*l.* is non-educational.

§ Representing the approximate gross income of Dulwich College so far as dealt with by the Scheme.

‖ Of which about 2,245*l.* is educational.

County, Parish, or Place, and Endowment.	Income.	Published by Commissioners.	Submitted to Education Department.	Approved by Her Majesty.
LONDON (*continued*):	£			
Certain Foundations, &c. (continued):				
Hoxton and Hatcham—				
(1.) Haberdashers' Hoxton Schools.				
(a.) Boys' School.	6,500*			
(b.) Girls' School.				
(2.) Aske's Hatcham Schools				
(a.) Boys' School.				
(b.) Girls' School.				
Lewisham—				
Lewisham Grammar School for Girls.	270			
St. Clement Danes—				
Holborn Estate Charity -	6,000†			
(a.) Boys' School.				
(b.) Girls' School.				
St. Dunstan-in-the-East—				
The St. Dunstan's Charities	5,000‡			
St. Dunstan's College, Catford.				
St. Giles, Cripplegate—				
Lady Eleanor Holles' Foundation.				
Lady Holles' Middle School for Girls, Hackney.	1,700	—	—	Approved.
St. Martin in the Fields—				
Archbishop Tenison's United Schools.				
School for Boys - -	285			
St. Martin's Parochial School, Middle School for Girls.	410			
St. Olave, Southwark—				
St. Olave's Grammar School Foundation.	8,800			
Westminster, St. James—				
The Burlington School -	450			
Westminster, St. John—				
The Grey Coat Hospital -	5,700			
Westminster, St. Margaret and St. John—				
The United Westminster Schools.				
(a.) United Westminster Schools.	7,500			
(b.) Emmanuel School.				
Whitechapel, St. Mary—				
The Whitechapel Foundation	3,000			

* Average net annual payment out of Aske's Charity.
† Of which about 2,500*l.* net is non-educational.
‡ Of which about 1,500*l.* is non-educational.

County, Parish, or Place, and Endowment.	Income.	Published by Commissioners.	Submitted to Education Department.	Approved by Her Majesty.
MIDDLESEX:	£			
(1.) *Enfield—*				
Grammar School	208			
(2.) *Hampton—*				
Endowed Schools	588*	Published.	Submitted.	—
(3.) *Tottenham—*				
Grammar School	309			
Isleworth—				
Blue Schools	420†	Published.	Submitted.	—
NORTHAMPTON:				
Northampton—				
(1.) *The Northampton Grammar School.*	815‡	—	—	Approved.
(2.) George Norwood's Charity.	20			
(Northampton and County Modern and Technical School).				
NORTHUMBERLAND:				
(1.) *Allendale—*				
Allendale Exhibition Endowment.				
(2.) *Berwick-upon-Tweed—*				
Berwick-upon-Tweed Grammar School.	135			
(3.) *Haydon Bridge in Warden—*				
Shaftoe's School and Almshouse Charity.	920§			
(4.) *Morpeth—*				
Morpeth Grammar School	829			
(5.) *Newcastle-upon-Tyne—*				
Allan's Endowed Schools	720			
(6.) Newcastle-upon Tyne—				
Royal Grammar School regulated by a Scheme established by the "Saint Mary's Hospital (Newcastle-upon-Tyne) Act, 1888."	1,100	Published.	—	—
(7.) *Ponteland—*				
Coates' Endowed School and Exhibition Fund.	275			
(8.) *Rothbury—*				
Dr. Thomlinson's Foundation.	280			
(9.) *Ditto—*				
Sharp's Exhibition Endowment.	50			
(10.) *Stamfordham—*				
Sir Thomas Widdrington's Endowed School.	128			

* Of which 36*l.* is non-educational.
† Of which 4*l.* is non-educational.
‡ Of which about 90*l.* is non-educational. This School is to receive grants from the Northampton Town and County Councils.
§ Of which 220*l.* is non-educational.

County, Parish, or Place, and Endowment.	Income.	Published by Commissioners.	Submitted to Education Department.	Approved by Her Majesty.
NORTHUMBERLAND (*continued*):	£			
Hexham—				
(1.) Grammar School -				
(2.) Charity of Mary Fenwick.	81	Published.	—	—
(3.) Charity of Ann Radcliffe for Apprentices.				
OXFORD:				
Oxford—				
Nixon's Exhibition Foundation.	188	—	Submitted.	Approved.
((1.) Nixon's School -				
(2.) Joan Nixon's Charity.)				
Steeple Aston—				
Radcliffe's School - -	*297*	—	—	Approved.
SOMERSET:				
Bath—				
The Magdalen Hospital School.	640	—	—	Approved.
(1.) Accumulations from Charity of Sir Thomas White.				
(2.) Charity of Mr. Clement and others.	78	—	—	Approved.
(3.) Charity of Mr. Power				
(4.) Charity of John Ellis -				
(These four Endowments are now amalgamated with the Magdalen Hospital School Foundation).				
(1.) Bridgwater—				
Dr. Morgan's Endowed School.	*128*			
(2.) Ditto—				
King James's Exhibition and Scholarship Endowment.	*42*			
(3.) Bruton—				
The King's School - -	*391*			
(4.) Crewkerne—				
The Crewkerne Grammar School Foundation.	*232*	Published.	Submitted.	—
(5.) Ilminster—				
The Ilminster Endowed Schools.	*800**			
(6.) Taunton—				
Huish's Foundation - -	*257*			
(7.) Ditto—				
Bishop Fox's Girls' School	*239*			
(8.) Wells—				
The Wells Blue Schools -	*502†*			

* Of which 40*l.* is non-educational.
† Of which 1*l.* is non-educational.

County, Parish, or Place, and Endowment.	Income.	Published by Commissioners.	Submitted to Education Department.	Approved by Her Majesty.
SOUTHAMPTON:	£			
(1.) *Alton*—				
Eggar's Grammar School -	147	Published.	Submitted.	Approved.
(2.) *Basingstoke*—				
Queen Mary's School -	268			
(3.) *Odiham*—				
Endowed School - -	288			
(4.). *Petersfield*—				
Churcher's College - -	657			
SURREY:				
Egham—				
Strode's Charity - -	980*	Published.	—	—
WARWICK:				
Birmingham—				
Blue Coat Charity School -	3,400	—	Submitted.	—
Monks Kirby, Brinklow—	150	Published.	—	—
Grammar School and parts of Wale's Charity.	(*Of which 120l. has already been the subject of a Scheme under the Endowed Schools Acts.*)			
Nuneaton—				
(I.) Charity of Richard Smith.	310	—	Submitted.	—
(*II.*) *Grammar School of King Edward VI.*	230			
WILTS:				
Calne—				
Bentley's School -	49	Published.	Submitted.	—
WORCESTER:				
Yardley—				
Yardley Charity Estates -	*1,500*†	Published.	Submitted.	—
YORK, E.R.:				
Bridlington—				
The Bridlington Grammar School.	180‡	—	—	Approved.
(The Grammar School or the Charity of Wm. Hustler.				
The Knitting School or the Charity of Wm. Bower.				
The Bridlington Quay Infant School.				
The Charities of Henry Cowton and others (part).				
The Funds contributed by the Lords Feoffees of the Manor of Bridlington.)				

* A part at present undefined, but fixed by the Scheme at 420*l.* with possible increase to 620*l.* is non-educational. The income of the Foundation will, it is anticipated, be largely increased in a few years.

† Of which 61*l.* 10*s.* is non-educational, and 10*l.* may be applied to non-educational purposes. The Scheme deals with part of the income and directs accumulation of balance for a future Scheme.

‡ Together with an annual sum of 50*l.* to be paid by the Lords Feoffees of the Manor of Bridlington for five years from the opening of the School.

County, Parish, or Place, and Endowment.	Income.	Published by Commissioners.	Submitted to Education Department.	Approved by Her Majesty.
	£			
YORK, E.R. (*continued*):				
York—				
Archbishop Holgate's School	369	Published.	Submitted.	—
YORK, N.R.:				
(1.) Thornton Dale and elsewhere—				
Lady Lumley's Charity (exclusive of Sinnington School).	716*	Published.	—	—
(2.) Pickering—				
Grammar School - -				
YORK, W.R.:				
Knaresborough—				
(1.) Grammar School -	20	Published.	—	—
(2.) Richardson's School -	190			
(3.) Charities of Shepherd and Craven (Apprentice portion).	177			
Long Preston and other places (in Long Preston)—				
Hartley's School - - (John and Mary Hartley's Foundation for a School and for Apprenticing.)	229	—	Submitted.	Approved.
Slaithwaite (in Huddersfield)—				
The Slaithwaite School Foundation.	79	—	Submitted.	Approved.
Warley in Halifax—				
Grammar School - -	15	Published.	Submitted.	—

* Of which 270*l.* is to be non-educational.

SUMMARY of the foregoing TABLE (1894).

ENGLAND (exclusive of the County of Monmouth).

———	Number.	Income.
Draft Schemes published by Commissioners.	33	40,545*l.*, of which 32,112*l.* was dealt with by Amending Schemes.
Schemes submitted to Committee of Council on Education.	32	117,954*l.*, of which 102,336*l.* was dealt with by Amending Schemes.
Schemes approved by Her Majesty (none of which were laid before Parliament).	29	134,653*l.*, of which 126,623*l.* was dealt with by Amending Schemes.

APPENDIX K (par. 57).

SCHEMES PUBLISHED, SUBMITTED, and APPROVED under the Endowed Schools Acts, 1869 to 1889 (including the Welsh Intermediate Education Act, 1889), during the Year ending 31st December 1894.

WALES and MONMOUTHSHIRE.

County or Counties jointly.	Payments or Endowments specified by Joint Education Committee.	Estimated Annual Proceeds.	Published.	Submitted to Education Department.	Approved by Her Majesty.
		£			
ANGLESEY	1. County rate at ½*d.* in the £	424	—	—	Approved.
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	504			
	3. Treasury Grant (maximum)	424			
	4. David Hughes' Free Grammar School and Almshouse.	1,207*			
	Total	2,559			
	Besides a capital sum of about 1,500*l.* representing accumulations of 2.				
BRECKNOCK	1. County rate at ½*d.* in the £	546	—	Submitted	Approved.
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	1,230			
	3. Treasury Grant (maximum)	546			
	Total	2,322			
	Besides a capital sum of 3,188*l.* representing accumulations of 2.				
CARMARTHEN	1. County rate at ½*d.* in the £	1,131	—	—	Approved.
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	2,366			
	3. Treasury Grant (maximum)	1,131			
	4. Carmarthen Grammar School	106			
	Total	4,734			
	Besides a capital sum of about 9,500*l.* representing accumulations of 2.				

* Of which one-fourth is non-educational.

County or Counties jointly.	Payments or Endowments specified by Joint Education Committee.	Estimated Annual Proceeds.	Published.	Submitted to Education Department.	Approved by Her Majesty.
		£			
DENBIGH - -	1. County rate at ½*d.* in the £ -	1,229			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	2,500			
	3. Treasury Grant (maximum) -	1,229			
	4. Denbigh Grammar School (including Hugh Davies Griffiths' Scholarships or Exhibitions).	20			
	5. The Hospital and School Foundation of Sir John Wynne, of Gwydyr, at Llanrwst.	592*	—	—	Approved.
	6. Ruabon Grammar School (including Charities of Ellis Lloyd and the Rev. Richard Davies).	158†			
	7. The Wrexham Grammar School Exhibition Foundation.	126			
	Total - - - -	5,854			
	Besides a capital sum of about 10,000*l.* representing accumulations of 2.				
Denbigh - -	Denbigh share of Howell's Charity for Girls' Schools in Wales.	2,500‡	Published -	—	—
FLINT - -	1. County rate at ½*d.* in the £ -	879			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	1,500			
	3. Treasury Grant (maximum) -	879			
	4. Samuel Smith's Gift - -	§			
	5. Hawarden Grammar School -	28	—	—	Approved.
	6. Holywell Grammar School -	4			
	7. St. Asaph Grammar School -	75			
	8. Davies Griffith Charity, consisting of 529*l.* 7*s.* 2*d.* New Consols.	Dividends accumulating.			
	Total - - -	3,365			
	Besides a capital sum of about 4,500*l.* representing accumulations of 2.				

* Of which 249*l.* is non-educational.
† Of which 22*l.* is non-educational.
‡ 1. Land and Building in the Borough of Denbigh acquired for the purpose of Howell's School for Girls.
2. Forty per cent. of net income of Howell's Charity for Girls' Schools in Wales, remaining after payment of expenses of management of property and business, and of any necessary or proper outgoings.
§ A capital sum of 1,000*l.*

County or Counties jointly.	Payments or Endowments specified by Joint Education Committee.	Estimated Annual Proceeds.	Published.	Submitted to Education Department.	Approved by Her Majesty.
		£			
GLAMORGAN -	1. County rate at ½*d.* in the £ -	4,500			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	5,000			
	3. Treasury Grant (maximum) -	4,500	—	Submitted	—
	4. Edward Lewis's Foundation for a School at Gelligaer.	976*			
	5. Alldworth's Foundation at Eglwysilan.	319			
	6. Cowbridge Grammar School -	500†			
	Total - - -	15,795			
GLAMORGAN: Llandaff - -	Glamorgan Share of Howell's Charity for Girls' Schools in Wales.	2,250‡	—	Submitted.	Approved.
MONMOUTH - -	1. County rate at ½*d.* in the £ -	1,792			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	2,176			
	3. Treasury Grant (maximum) -	1,792			
	4. Usk Grammar School Foundation.	270	—	—	Approved.
	5. Powell's Endowed School -	193			
	6. Jones's Almshouse and Grammar School Foundation.	3,000§			
	7. Monmouth Share of Howell's Charity for Girls' Schools in Wales.	500			
	Total - - -	9,723			
	Besides a capital sum of about 8,800*l.*, representing accumulations of 2.				
MONTGOMERY: Berriew - -	Berriew School - - - -	163‖	—	Submitted	Approved.
Llanfyllin and Llanfihangel.	Charity of Mary Vaughan and subsidiary endowment of Mary Strangways.	124	—	Submitted	—
Llansaintffraid -	Deythur Grammar School -	170¶	—	Submitted	—

* Not including from 2,000*l.* to 3,000*l.* received in respect of royalties.
† As to 450*l.* an amendment of the College Statutes of Jesus College is necessary.
‡ Thirty-six per cent. of net income of Howell's Charity for Girls' Schools in Wales remaining after payment of expenses of management of property and business, and of any necessary or proper out-goings as estimated.
§ This represents the present gross residue of income not dealt with by the Scheme for this Foundation, approved by Her Majesty in Council on the 23rd February 1891, and is subject to large outgoings in respect of pension s, and otherwise.
‖ This includes an annual payment of 73*l.* by the County Governing Body for Montgomery.
¶ This includes an annual payment of 90*l.* by the County Governing Body for Montgomery.

County or Counties jointly.	Payments or Endowments specified by Joint Education Committee.	Estimated Annual Proceeds.	Published.	Submitted to Education Department.	Approved by Her Majesty.
		£			
PEMBROKE - -	1. County rate at ½*d.* in the £ -	900			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	1,400			
	3. Treasury Grant (maximum)	900	—	—	Approved.
	4. Haverfordwest Grammar School.	684			
	5. Tasker's School, Haverfordwest.	220			
	6. Eastgate School, Narberth -	*			
	Total - - - -	4,104			
	Besides a capital sum of about 5,200*l.* representing accumulations of 2.				
RADNOR - -	1. County rate at ½*d.* in the £ -	350			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	600	—	Submitted	Approved.
	3. Treasury Grant (maximum) -	350			
	4. Presteign Grammar School -	165†			
	Total - - - - - -	1,465			
	Besides a capital sum of about 1,600*l.* representing accumulations of 2.				
RADNOR: Cwmdauddwr -	Charles Price's Endowment -	63‡	—	Submitted	Approved.
SWANSEA (County Borough).	1. Borough rate at ½*d.* in the £	650			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	400	—	—	Approved.
	3. Treasury Grant (maximum) -	650			
	4. Grammar School - -	750			
	Total - - -	2,450			
	Besides a capital sum of 4,000*l.* representing accumulations of 2, and the capitalized value of a bond of 20*l.* payable to the Head Master of Swansea Grammar School.				

* Endowment consists of site and school building.
† Of which 4*l.* is non-educational.
‡ Of which 2*l.* 10*s.* is non-educational.

County or Counties jointly.	Payments or Endowments specified by Joint Education Committee.	Estimated Annual Proceeds.	Published.	Submitted to Education Department	Approved by Her Majesty.
		£			
COUNTIES AND COUNTY BOROUGHS IN WALES AND COUNTY OF MONMOUTH.	*Scheme providing for establishment of Central Welsh Board for Intermediate Education.*				
	1. Uniform maximum contribution of 5 per cent. of total revenue to be contributed by County Governing Bodies. Total amount required is estimated at - - -	3,100	—	Submitted	—
	2. Treasury Grant (maximum) -	500			
	3. Part of Betton's Charity (Schools Account) maximum.	1,000			
	4. The Meyrick Fund - -	500			
	Total - - -	5,100			

SUMMARY of the foregoing TABLE (1894).

WALES AND MONMOUTHSHIRE.

——	Number.	Income from Endowments.	Income from other sources.	Total.
Draft Schemes published by the Commissioners.	1	2,500	—	2,500
Schemes submitted to the Committee of Council on Education.	9	6,230	21,222	27,452
Schemes approved by Her Majesty—				
Without having been laid before Parliament.	7 } 12	10,604	28,478	39,082
Laid before Parliament - -	5 }			

WELSH INTERMEDIATE EDUCATION ACT, 1889.

(52 & 53 VICT. c. 40.)

REPORT

OF

CHARITY COMMISSIONERS

FOR

ENGLAND AND WALES.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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1895.

[C.—7748.]

EXTRACT FROM THE FORTY-SECOND REPORT (FOR 1894) OF THE CHARITY COMMISSIONERS FOR ENGLAND AND WALES, CONSISTING OF PARAGRAPHS 32 to 40, AND 57 to 60, OF THAT REPORT.

Provisions of the Welsh Intermediate Education Act, 1889, for Treasury Grant to County Schools. (32.)

(1.) By sec. 9 of the Welsh Intermediate Education Act, 1889 (52 & 53 Vict. c. 40), it is provided as follows:—

(1.) The Commissioners of Her Majesty's Treasury shall annually, out of moneys provided by Parliament, pay in aid of each School aided by the County, and subject to a Scheme made under this Act, such sums as herein-after mentioned.

(2.) The sums to be so paid shall depend on the efficiency of the Schools aided by the County, as ascertained by such annual inspection and report as may be required by the Regulations from time to time made by the Treasury for the purposes of this section, and shall be of such amounts as may be fixed by those Regulations, and shall be paid in manner provided by those Regulations.

(3.) The aggregate amount of the sums paid by the Commissioners of Her Majesty's Treasury in any year in respect of the Schools in any County shall not exceed the amount payable in that year in pursuance of this Act out of the County Rate.

(4.) The Treasury may from time to time make, and, when made, vary and revoke, Regulations for the purposes of this section.

Treasury Regulations as to the Grant. (Appendix F.) (33.)

(2.) In pursuance of those provisions, the Lords Commissioners of Your Majesty's Treasury, on the 20th June 1892, made Regulations which are mentioned in paras. 49–50 of our 40th Report, and a copy of which is contained in Appendix D. to that Report, but which, for convenience of reference, we have placed also in Appendix F. to this present Report. On reference to those Regulations, it will be observed that the Treasury Grant is payable only in respect of schools which are—

(*a*) aided by a County. That is to say, which receive support from a rate, raised in a County or County Borough in Wales or Monmouthshire, under the

provisions of sections (3) and (8) of the Welsh Intermediate Education Act, 1889;

(*b*) subject to a Scheme made under that Act;

(*c*) so conducted as to fulfil the seven conditions prescribed in the third Regulation (*see* Appendix F.);

(*d*) inspected and examined for the purpose of ascertaining whether those conditions are fulfilled; and

(*e*) reported upon, in the result of such inspection and examination, by our Board to the Treasury.

Inspection and examination of Schools, and Reports to the Treasury, required by these Regulations. (34.)

(3.) It will also be seen that the Regulations provide that this inspection and examination may be conducted by a Central Welsh Board for Intermediate Education established by Scheme under the Act, provided that such Scheme is approved by the Treasury; and that, if we report to the Treasury that any of the above-mentioned seven conditions are not fulfilled, the Grant may be refused or reduced by such number of tenths as the Treasury may determine. In par. 37 of our last (41st) Report we stated that we had prepared and published the draft of a Scheme for establishing such a Central Welsh Board as is contemplated by these Regulations, and that this draft Scheme had been approved by the Treasury. We have, subsequently, submitted this Scheme to the Education Department; but it has not yet come into operation; and, consequently, the Central Welsh Board has not yet been formed. Under these circumstances, it became necessary to make provisional arrangements for the inspection and examination of Schools for which a grant might be claimed for the financial year ending 31st March 1895.

Proceedings for giving effect to the Regulations. (35.)

(4.) In preparing for the performance of the new and responsible duty, in regard to the administration of Secondary Education in Wales and Monmouthshire, entrusted to our Department by the Treasury Regulations, we considered it to be important that an uniform date should be fixed for the inspection and examination of all the Schools in aid of which a Treasury Grant is claimed in any year, for the transmission to us of the reports of the inspectors and examiners, for the presentation of our Reports on the results to the Treasury, and for the issue of the Grants. From inquiries which we made in

the spring of 1894, it appeared that the time of year for inspection and examination which would be most favourable to the Schools, would be the latter part of the month of July, when the Schools, some of which are situated in remote and mountainous districts, would have had the benefit of the summer season. We accordingly made, after communication with the Treasury, certain arrangements, which may, perhaps, when the Central Welsh Board is established, require revision by us in concert with that Board, and with the Treasury, but which, as an experiment, have worked well for the purposes of the past year.

Arrangements made with the Treasury. (Appendix G.) (36.)

(5.) The details of these arrangements are set out in the correspondence between the Treasury and our Board on the subject, a copy of which correspondence will be found in Appendix G. On reference to that Appendix it will be seen that it has been arranged that the inspection and examination of all the schools in respect of which grants are claimed shall annually take place in the course of the month of July, and the results shall be transmitted to us before the end of October, so that we may be able to report to the Treasury in the course of the following January or February, and the grants may be paid before the end of March, when the financial year closes. It was also arranged that, as a provisional expedient (in default of the existence of a Central Welsh Board), the inspections should, for the past year, be conducted by one of our Assistant Commissioners, and the examinations by examiners appointed, with our approval, and paid, for that purpose, in each case, by the County Governing Body, as constituted by the Scheme, made under the Welsh Intermediate Education Act, 1889, for the Intermediate and Technical Education of the County or County Borough in aid of whose Schools a Grant should be claimed.

Locality and names of the Schools which were inspected and examined in 1894. (37.)

(6.) Upon the communication by us of the material part of these arrangements to the several County Governing Bodies established by Scheme under the Welsh Intermediate Education Act, 1889, two County Governing Bodies applied for a Grant for the year ending 31 March 1895, namely :—

(*a.*) The County Governing Body of Carnarvon in respect of:

A Boys' School at Bangor;

A Dual School (Boys and Girls) at Bottwnog; and
A Dual School (Boys and Girls) at Carnarvon.

(*b.*) The County Governing Body of Merioneth, in respect of:
A Boys' School at Bala;
A Dual School (Boys and Girls) at Barmouth;
A Boys' School at Dolgelley; and
A Dual School (Boys and Girls) at Towyn.

In addition to these seven schools, in respect of which a Grant was thus claimed, it was necessary, in accordance with special provisions contained in the Scheme for the County of Merioneth, that an eighth school, namely, that of Dr. Williams for Girls at Dolgelley, in that County, should be inspected and examined, although it does not receive support from the County Rate (*see* par. 33) and consequently no Grant could be claimed in respect of it.

Mode of conducting the Inspections and Examinations. (38.)

(7.) The work of inspecting these schools was thereupon intrusted by us to Mr. Lefroy, one of our Assistant Commissioners, and was duly completed by him, as arranged with the Treasury and the County Governing Bodies by the end of July 1894; while the examinations of the Schools were conducted by the following examiners, appointed, for that purpose, with our approval in each case, by the County Governing body concerned, namely:

In Carnarvonshire:—
Bangor Boys' School by the Oxford and Cambridge Schools Examination Board.
Bottwnog Dual School, and Carnarvon Dual School, by Mr. Owen M. Edwards of Lincoln College, Oxford, M.A.
In Merioneth, all the Schools (*see* par. 36) by Mr. T. F. Roberts, M.A., Principal of the University College of Wales, at Aberystwyth.

And, by the end of the month of October 1894, we had duly received the reports of our Assistant Commissioner upon the inspections, and of the several examiners upon the examinations, of these Schools.

Report to the Treasury on the result. (Appendix H.) (39.)

(8.) Upon consideration by us of these reports, for the purpose of ascertaining whether the conditions of the Treasury Regulations (*see* Appendix F., Regulation 3)

were duly fulfilled, it appeared that in one instance only was there ground for some hesitation in reporting to the Treasury that the condition 3 (*a*) of the Regulations, relating to the efficiency of instruction, was satisfied. We, accordingly, made to the Treasury, on the 16th of January 1895, a Report on the Schools in each of the two Counties (Carnarvon and Merioneth) in respect of which Grants had been claimed, and a copy of these Reports will be found in Appendix H.

Observations on the Reports of the Examiners (40.).

(9.) It would be premature to draw any very general or positive conclusions from the materials afforded by the reports on the Schools examined and inspected in the course of last summer. The method of examination was not uniform; nor were all the schools examined with the same degree of fullness; and eight schools only were examined. But it so happens that this group includes five old-established as well as three newly-started Schools; and, regarded as a sample, they probably reflect not a little that is significant of the complexion and drift of Secondary Education, as hitherto pursued, in Wales. The most salient feature which they present is the predominance of the Literary and Scholastic over the Technical and "Modern" side of Education. This is specially noticeable in the reports on the examination of girls. "The girls' work," says one examiner, "in "English Composition is almost the best work that "the School can show." The "Literary Paper" (on Shakespeare), says another, "was one of the best done "by any part of the School." On the other hand, little allusion is made in the reports to any of the branches of Domestic Economy for the teaching of which provision is made in the County Schemes. Few girls tendered themselves for examination in these subjects. There is a large class of boys learning the principles of Agriculture at Dolgelley; but the proportion of scholars attending the eight Schools who show proficiency in subjects of Technical Instruction is small, and contrasts with the larger numbers and ampler attainments of children presented for examination in Languages, History, and Composition. "It is of the greatest importance that "the Technical side of the School should be speedily "developed." Such is the observation of an examiner, who, further, indicates the main obstacle, in his opinion, to the development which he desiderates, viz., the want

of suitable apparatus, especially for the teaching of Chemistry. It is much to be hoped that the attention of Local Governing Bodies will be directed to the supply of this deficiency. Otherwise the expansion of County Schools in the direction apparently most needed, and undoubtedly contemplated by the Welsh Act, will be seriously retarded.

Proceedings under the Welsh Intermediate Education Act, 1889. (Appendix K.) (57.)

(10.) Under the Welsh Intermediate Education Act, 1889, the three last of the County Schemes, those for the Counties of Brecon, Radnor, and Glamorgan, were during the past year submitted to the Education Department, the last after a Local Inquiry at Gelligaer into objections made respecting the Scheme as it affected the Foundation of Edward Lewis for a School at Gelligaer, which is by the Scheme constituted a County School for the district. After consideration of the result of the inquiry as reported to us, we decided to approve the Scheme of the Joint Education Committee, subject to certain alterations which received their assent, but without further modification.

County Schemes. (58.)

(11.) With the exception of the Scheme for the County of Glamorgan, all the County Schemes have now received Your Majesty's approval, nine, in addition to six previously approved, having been so approved within the past year. Of these, the Schemes for Flintshire, Denbighshire, Monmouthshire, and Radnorshire were alternative schemes submitted by us on the part of the Joint Education Committees, differing in some respects from those submitted by ourselves, the alternative Scheme having in each case been approved by the Education Department. The point of difference between our Schemes and the alternative Schemes for Flintshire, Denbighshire, and Monmouthshire was the same question as to religious instruction in Boarding Houses to which we referred in our last year's Report (par. 36) in speaking of the Scheme for Merionethshire. An alteration, similar to that made in the Scheme for Merionethshire, was made in the Schemes for Flintshire and Denbighshire, and a further amendment was made in the Scheme for Denbighshire, omitting the endowments of Ruthin Grammar School and the School itself from the Scheme, in pursuance of Addresses to Your Majesty from the House of Lords. In the case of Monmouthshire the alternative Scheme, which

differed from those for Merionethshire, Flintshire, and Denbighshire in the particular provision made as to religious instruction in Boarding Houses, was approved by Your Majesty without its having been petitioned against or laid before Parliament. The point of difference between our Scheme and the alternative Scheme for Radnorshire was a question as to the establishment of two Schools, one on either side of a common county border, or of one School, upon the border. The Joint Scheme of all the County Committees for establishing a Central Welsh Board (*see* our 41st Report, par. 37) has been submitted to the Education Department.

and Scheme for Central Welsh Board.

(12.) Seven Schemes for particular Charities of importance have been the subject of proposals by five Joint Education Committees, of which three have been approved by Your Majesty, and two have been submitted to the Education Department within the year. Those approved are, in Radnorshire, for Price's Charity, Cwm Dauddwr, in Montgomery, for Berriew School, and in Glamorgan, for Howell's Charity; and those submitted are, in Montgomeryshire, for Vaughan's Charity, Llanfyllin and Llanfihangel, and for the Grammar School, Deythur. A Scheme has also been published for Howell's Charity, Denbighshire; and one for Ystrad Meurig and Lledrod Grammar School, Cardiganshire, is under consideration.

Schemes for particular Charities. (59.)

(13.) Progress has been made with an amending Scheme for the County of Cardigan, intended to meet the alteration created by the omission from the original Scheme of provisions for the regulation of Scholarships and Exhibitions, in accordance with the Address to Your Majesty of the House of Lords mentioned in our last Report (par. 36). Proposals for dealing with a very large number of Educational Endowments, mostly of small amount, by the Committees for Carmarthenshire, Merionethshire, and Pembrokeshire, have also engaged our attention, and others are understood to be under consideration by the Denbighshire Committee. No further proposals have been received from the Counties of Anglesey, Carnarvon, Brecon, Flint, and Monmouth, or from the County Boroughs of Cardiff, Swansea, and Newport.

Amending Scheme for County of Cardigan (60.)

Further Proposals for Schemes by Joint Education Committees.

SCHEDULE A. (being APPENDIX F. to the FORTY-SECOND REPORT).

REGULATIONS made by the LORDS COMMISSIONERS of HER MAJESTY'S TREASURY under SECTION 9 of "THE WELSH INTERMEDIATE EDUCATION ACT, 1889."

1. The Treasury will in each year pay, subject to the conditions and reductions herein-after stated, in aid of each school aided by a county, and subject to a scheme made under the Act, a grant equal to such part of the amount payable in that year in pursuance of the Act out of the county rate as may be designated in respect of the school by a schedule prepared by the County Governing Body and approved by the Charity Commissioners. The grant for each school shall fall due on such day as may be from time to time appointed by the Treasury.*

2. The grant will be paid to the persons to whom the County Council contribution is directed by scheme to be paid in pursuance of section 7, sub-section 2 of the Act.

3. The conditions required to be fulfilled by a school in order to obtain an annual grant under the Act are as follows:—

(*a.*) The school must be efficient as regards instruction.

(*b.*) The school premises must be healthy, and suitable for the purposes of an intermediate school.

(*c.*) The school premises must provide sufficient accommodation for the scholars attending the school.

(*d.*) The school must be supplied with suitable furniture and apparatus.

(*e.*) The school must be conducted in accordance with the scheme under which it is established.

(*f.*) The school must be open at all reasonable times to officers authorised by the Charity Commissioners, and any returns or information called for by that Department must be duly furnished.

(*g.*) The school must be reported on by the Charity Commissioners in respect of the fulfilment of the preceding conditions or otherwise.

4. For the purpose of ascertaining whether these conditions are fulfilled there shall be an annual examination and inspection of the school. Such examination and inspection may be conducted by a Central Welsh Board for Intermediate Education, established by scheme under the Act, provided that such scheme is approved by the Treasury. The results of such examination and inspection shall be reported to the Charity Commissioners; and the Charity Commissioners will make such inquiry, and, in case of need, such further examination or inspection as they think necessary.

5. If the Charity Commissioners report to the Treasury that any of these conditions are not satisfied, the grant may be refused or may be reduced by such number of tenths as the Treasury may determine.

6. Any officer authorised in that behalf by the Charity Commissioners shall be at liberty to attend any meeting of the Central Welsh Board for Intermediate Education, or of any Committee of that Board, and to take part in the proceedings, but shall not have a right to vote.

(Signed) R. E. WELBY.

Treasury Chambers,
June 20, 1892.

* In cases where a change is made in the date at which the grant falls due, of where there is other sufficient reason, the grant may be made for a period greater or less than a year; and in that case it shall be proportionately increased or diminished.

Schedule B. (being Appendix G. to the Forty-Second Report).

Welsh Intermediate Education Act, 1889.

Treasury Grant.

Charity Commission, Whitehall,
24th January 1894.

Sir,

Referring to Sir John Hibbert's letter of the 11th November last 16,188/93 and to an interview on the 16th of the same month between Mr. Spring Rice and Mr. Bruce, an Assistant Commissioner of this Office, I am to submit the following observations for the consideration of the Lords Commissioners of Her Majesty's Treasury.

(1.) For the purpose of estimating the amount of the contribution which will become payable, in the course of the financial year ending 31st March 1895, under the Treasury Regulations of 20th June 1892 and the proposed scheme for establishment of a central board, it is necessary to draw attention to the exact wording of the clause in each county scheme (*e.g.*, clause 50 of the Carnarvonshire Scheme) directing the apportionment of the county rate for the purpose of the allotment of the Treasury grant. It will be observed that the County Governing Body can only apportion "the amount received" by them out of the county rate, which will be paid to them yearly by the County Council. These words would appear to imply a power on the part of the County Governing Body to revise their apportionment yearly or from time to time subject to the approval of the Charity Commissioners. In this view it will be competent for a County Governing Body to apportion the whole of the county rate among such of the county schools as may be in existence in any one year, although the whole of the schools contemplated by the scheme for that county may not have been established.

(2.) Owing to the fact that the county schemes are established at different dates, it will be necessary at starting to arrange in some cases for payment of the Treasury grant for periods either greater or less than one year, as contemplated in the note to the first Treasury regulation; but it is desirable that there should eventually be an identical date for presentation of the Report and payment of the grant for every county and county borough under the Welsh Act.

(3.) The Commissioners hope that the scheme for the constitution of a Central Welsh Board will shortly be submitted to the Education Department; but it is not improbable that that scheme may not be established much before the end of September next. In these circumstances it does not appear to be necessary to provide in the estimate for the financial year ending 31st March 1895 for more than one-half of the maximum sum of 500*l.* payable in respect of examination and inspection (subhead A.).

(4.) But the contributions in aid of schools will be earned by duly qualified schools before the scheme for a Central Welsh Board has received the Queen's approval, and are indeed in some cases already being earned. And the question arises: how are the examination and inspection of schools to be provided in such cases, pending the establishment of the Central Board.

(5.) It appears that the fourth Treasury regulation, though requiring examination and inspection, does not preclude the employment of some agency other than the Central Board. It would be practicable without any further or provisional regulation for the Commissioners to arrange with County Governing Bodies to have the examination and inspection conducted by persons and in a manner which would be satisfactory, and

to report to the Treasury thereon. And I am to ask if Their Lordships approve this suggestion.

(6.) For the purpose of the procedure suggested above, and to arrange a common date for the payment of all future grants, it is necessary to settle what is to be the time of year at which the schools shall be examined and inspected, so as to ascertain whether they fulfil the condition defined in the third regulation.

(7.) For intermediate schools in Wales the best time of year for this purpose is understood to be shortly after the 30th June. The examinations for all the schools in respect of which a grant is to be claimed for any financial year ending 31st March should take place within the first three weeks of the next preceding July. The inspections might conveniently be spread over a somewhat longer period, but should be concluded not later than the examinations. The Reports both of examination and of inspection could then be sent to the Commissioners in the course of September or October, and would be considered by them in November or December. The Commissioners would be able to report on them to Their Lordships in the January or February following, and the Treasury grant could then be made in each case before the end of the following March.

(8.) The Treasury grant then in each financial year ending 31st March would be paid in respect of the work of the educational year ending on the 30th June preceding. Thus, in the financial year, 1st April 1894 to 31st March 1895, the grant would be paid in respect of the educational year, 1st July 1893 to 30th June 1894.

(9.) It remains to consider, if the views above expressed be adopted, what is the amount to be estimated as payable during the financial year ending 31st March 1895.

Up to the present time schemes have been established for the counties of Cardigan, Carnarvon, Merioneth, and Montgomery, and for the county boroughs of Cardiff and Newport.

Of these only the counties of Cardigan, Carnarvon, and Merioneth have schools already in existence under their schemes. In the remaining three cases the progress made toward the establishment of schools would not appear to make it necessary to provide for them in the financial year ending 31st March 1895. If in any of these cases any school gets to work before the 30th June next, the period up to that date will be more conveniently included in the grant for the following year, as contemplated in the note to the first regulation.

For similar reasons it is not proposed to make any estimate for the year ending 31st March 1895 in respect of the four counties and one county borough the schemes for which have now been approved by the Education Department, and may not improbably be established before the 30th June next.

I am, &c.

The Secretary of the Treasury, (Signed) D. R. Fearon.
Treasury Chambers, Whitehall, S.W.

Treasury Chambers,
8th February 1894.

Gentlemen,

The Lords Commissioners of Her Majesty's Treasury have had before Them Mr. Fearon's letter of the 24th ultimo, respecting the

provision to be made in the Estimates for 1894–5, for grants under the Welsh Intermediate Education Act, 1889, and I am to thank you for the clear manner in which you have put before Them the questions arising upon this service. My Lords desire me to communicate to you the following remarks on the several paragraphs in Mr. Fearon's letter :—

(1.) My Lords agree with your interpretation of the clause respecting the apportionment of the county rate for the purpose of the allotment of the Treasury grant.

(2.) They agree that in order eventually to secure identical dates for presentation of the Reports of the several counties the initial Treasury grants should be made for periods either greater or less than a year.

(3.) (4.) (5.) They agree to provide 250*l.* next year for examination and inspection, payable either to the Central Board or otherwise, and They will be ready to accept your recommendations as to the actual distribution of this sum.

(6.) (7.) (8.) My Lords concur in your proposals as to the dates when and the periods in respect of which the school grants should be payable.

(9.) I am further to express Their concurrence in the basis on which you propose that the provision to be made in 1894–5 should be calculated.

I am to enclose a copy of the Estimate as prepared for presentation to Parliament showing a provision of 250*l.* for examination and inspection and 1,844*l.* for grants in aid of schools.

I am,
Gentlemen,
Your obedient servant,
(Signed) JOHN T. HIBBERT.

The Charity Commissioners.

SCHEDULE C. (being APPENDIX H. to the FORTY-SECOND REPORT).

CARNARVON.

THE CARNARVONSHIRE INTERMEDIATE AND TECHNICAL EDUCATION FUND.

Treasury Grant.

B.
60390.

Charity Commission, Whitehall,
16th January 1895.

SIR,

IN compliance with the regulations made on the 20th June 1892 by the Lords Commissioners of Her Majesty's Treasury under section 9 of the Welsh Intermediate Education Act, 1889, I am directed by the Charity Commissioners to forward to you the following Report :—

(1.) For the purpose of the allotment of the Treasury grant the County Governing Body of the above-named county have prepared and submitted to the Commissioners a schedule containing an apportionment of the county rate among the county schools in the county in aid of which a grant is claimed for the financial year ending 31st March next.

The schedule, a copy of which is given below, has been approved by the Commissioners, but attention is drawn to the circumstance that the

amount therein specified (1,071*l.* 1*s.* 3*d.*) is the amount of the rate for one year, whereas, as will appear from the next paragraph, the grant is payable for a longer period.

Schedule.

	£	*s.*	*d.*
Bangor	675	17	6
Carnarvon	197	18	3
Bottwnog	197	5	6
	1,071	1	3

(2.) The schools in aid of which the grant is claimed are (*a*) a school for boys at Bangor, (*b*) a school for boys and girls at Carnarvon, and (*c*) a school for boys and girls at Bottwnog. The grant is claimed for a period of 13½ months, being the period from the 16th May 1893 (the date at which the Bangor and Bottwnog County Schools were established) until the close of the educational year ending the 30th June 1894.

(3.) Each of the schools in question has been examined and inspected as required by the Treasury Regulations, and the result of the examination and inspection has in each case been reported to the Commissioners.

(4.) Upon consideration, the Commissioners are able to report that in the cases of the Bangor and Carnarvon County Schools the conditions required to be fulfilled by a school in order to obtain an annual grant under the Act (Treasury Regulation No. 3) have been fulfilled.

In the case of the Bottwnog County School, the Commissioners have felt some hesitation in coming to the same conclusion, but, in view of all the circumstances of the case, and the shortness of the period during which the county school in question has been established, they feel themselves justified in reporting that the conditions referred to have in the case of the Bottwnog County School also been fulfilled.

I am, &c.

The Secretary of the Treasury, (Signed) D. R. Fearon.
Treasury Chambers, Whitehall, S.W.

Merioneth.

The Merionethshire Intermediate and Technical Education Fund.

Treasury Grant.

B.
61435. Charity Commission, Whitehall,
16th January 1895.

Sir,

In accordance with the Treasury regulations made on the 20th June 1892 by the Lords Commissioners of Her Majesty's Treasury under section 9 of the Welsh Intermediate Education Act, 1889, I am directed by the Charity Commissioners to forward to you the following Report:—

(1.) For the purpose of the allotment of the Treasury grant the County Governing Body of the above-named county have prepared and

submitted to the Commissioners a schedule containing an apportionment of the county rate among the county schools in the county, in aid of which a grant is claimed for the financial year ending 31st March next.

The schedule, a copy of which is given below, has been approved by the Commissioners, and the amount specified therein (333*l.* 12*s.* 9*d.*) is the amount of the rate calculated for the period in respect of which the grant is payable.

Schedule.

Name of School.	Per-centage.	Apportionment.
		£ s. d.
Bala (boys)	35·8	119 10 8
Dolgelley (boys)	21·3	70 13 8
Towyn	23·7	79 3 1
Barmouth	19·2	64 5 4
		£333 12 9

(2.) The schools in aid of which the grant is claimed are (*a*) a school for boys at Bala, (*b*) a school for boys at Dolgelley, (*c*) a school for boys and girls at Towyn, and (*d*) a school for boys and girls at Barmouth. The grant is claimed for a period of seven months, being the period from the 23rd November 1893 (the date at which the Dolgelley County School for boys and the Bala County School were established) until the close of the educational year ending the 30th June 1894.

(3.) Each of the schools in question has been examined and inspected as required by the Treasury Regulations, and the result of the examination and inspection has in each case been reported to the Commissioners.

(4.) Upon consideration of all the circumstances of the case, and regard being had to the shortness of the period during which the schools have been established, the Commissioners are able to report that in the case of each of the schools in question the conditions required to be fulfilled by a school in order to obtain an annual grant under the Act (Treasury Regulation No. 3) have been fulfilled.

I am, &c.

The Secretary of the Treasury, (Signed) D. R. Fearon.
Treasury Chambers, Whitehall, S.W.

Schedule D. (being Appendix K. to the Forty-Second Report).

Schemes Published, Submitted, and Approved under the Endowed Schools Acts, 1869 to 1889 (including the Welsh Intermediate Education Act, 1889), during the Year ending 31st December 1894.

Wales and Monmouthshire.

County or Counties jointly.	Payments or Endowments specified by Joint Education Committee.	Estimated Annual Proceeds.	Published.	Submitted to Education Department.	Approved by Her Majesty.
		£			
Anglesey	1. County rate at ½*d.* in the £	424	—	—	Approved.
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	504			
	3. Treasury Grant (maximum)	424			
	4. David Hughes' Free Grammar School and Almshouse.	1,207*			
	Total	2,559			
	Besides a capital sum of about 1,500*l.* representing accumulations of 2.				
Brecknock	1. County rate at ½*d.* in the £	546	—	Submitted	Approved.
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	1,230			
	3. Treasury Grant (maximum)	546			
	Total	2,322			
	Besides a capital sum of 3,188*l.* representing accumulations of 2.				
Carmarthen	1. County rate at ½*d.* in the £	1,131	—	—	Approved.
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	2,366			
	3. Treasury Grant (maximum)	1,131			
	4. Carmarthen Grammar School	106			
	Total	4,734			
	Besides a capital sum of about 9,500*l.* representing accumulations of 2.				

* Of which one-fourth is non-educational.

County or Counties jointly.	Payments or Endowments specified by Joint Education Committee.	Estimated Annual Proceeds.	Published.	Submitted to Education Department.	Approved by Her Majesty.
		£			
DENBIGH - -	1. County rate at ½*d.* in the £ -	1,229			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	2,500			
	3. Treasury Grant (maximum) -	1,229			
	4. Denbigh Grammar School (including Hugh Davies Griffiths' Scholarships or Exhibitions).	20			
	5. The Hospital and School Foundation of Sir John Wynne, of Gwydyr, at Llanrwst.	592*	—	—	Approved.
	6. Ruabon Grammar School (including Charities of Ellis Lloyd and the Rev. Richard Davies).	158†			
	7. The Wrexham Grammar School Exhibition Foundation.	126			
	Total - - - -	5,854			
	Besides a capital sum of about 10,000*l.* representing accumulations of 2.				
Denbigh - -	Denbigh share of Howell's Charity for Girls' Schools in Wales.	2,500‡	Published -	—	—
FLINT - -	1. County rate at ½*d.* in the £ -	879			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	1,500			
	3. Treasury Grant (maximum) -	879			
	4. Samuel Smith's Gift - -	§			
	5. Hawarden Grammar School -	28	—	—	Approved.
	6. Holywell Grammar School -	4			
	7. St. Asaph Grammar School -	75			
	8. Davies Griffith Charity, consisting of 529*l.* 7*s.* 2*d.* New Consols.	Dividends accumulating.			
	Total - - - -	3,365			
	Besides a capital sum of about 4,500*l.* representing accumulations of 2.				

* Of which 24*l.* is non-educational.
† Of which 22*l.* is non-educational.
‡ 1. Land and Building in the Borough of Denbigh acquired for the purpose of Howell's School for Girls.
2. Forty per cent. of net income of Howell's Charity for Girls' Schools in Wales, remaining after payment of expenses of management of property and business, and of any necessary or proper outgoings.
§ A capital sum of 1,000*l.*

County or Counties jointly.	Payments or Endowments specified by Joint Education Committee.	Estimated Annual Proceeds.	Published.	Submitted to Education Department.	Approved by Her Majesty.
		£			
GLAMORGAN -	1. County rate at $\frac{1}{2}d.$ in the £ -	4,500			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	5,000			
	3. Treasury Grant (maximum) -	4,500			
	4. Edward Lewis's Foundation for a School at Gelligaer.	976*	—	Submitted	—
	5. Alldworth's Foundation at Eglwysilan.	319			
	6. Cowbridge Grammar School -	500†			
	Total - - -	15,795			
GLAMORGAN: Llandaff - -	Glamorgan Share of Howell's Charity for Girls' Schools in Wales.	2,250‡	—	Submitted.	Approved.
MONMOUTH - -	1. County rate at $\frac{1}{2}d.$ in the £ -	1,792			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	2,176			
	3. Treasury Grant (maximum) -	1,792			
	4. Usk Grammar School Foundation.	270	—	—	Approved.
	5. Powell's Endowed School -	193			
	6. Jones's Almshouse and Grammar School Foundation.	3,000§			
	7. Monmouth Share of Howell's Charity for Girls' Schools in Wales.	500			
	Total - - -	9,723			
	Besides a capital sum of about 8,809*l.*, representing accumulations of 2.				
MONTGOMERY: Berriew - -	Berriew School - - -	163‖	—	Submitted	Approved.
Llanfyllin and Llanfihangel.	Charity of Mary Vaughan and subsidiary endowment of Mary Strangways.	124	—	Submitted	—
Llansaintffraid -	Deythur Grammar School -	170¶	—	Submitted	—

* Not including from 2,000*l.* to 3,000*l.* received in respect of royalties.
† As to 450*l.* an amendment of the College Statutes of Jesus College is necessary.
‡ Thirty-six per cent. of net income of Howell's Charity for Girls' Schools in Wales remaining after payment of expenses of management of property and business, and of any necessary or proper out-goings as estimated.
§ This represents the present gross residue of income not dealt with by the Scheme for this Foundation, approved by Her Majesty in Council on the 23rd February 1891, and is subject to large outgoings in respect of pensions and otherwise.
‖ This includes an annual payment of 73*l.* by the County Governing Body for Montgomery.
¶ This includes an annual payment of 90*l.* by the County Governing Body for Montgomery.

County or Counties jointly.	Payments or Endowments specified by Joint Education Committee.	Estimated Annual Proceeds.	Published.	Submitted to Education Department.	Approved by Her Majesty.
		£			
PEMBROKE - -	1. County rate at ½*d.* in the £ -	900			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	1,400			
	3. Treasury Grant (maximum)	900			
	4. Haverfordwest Grammar School.	684	—	—	Approved.
	5. Tasker's School, Haverfordwest.	220			
	6. Eastgate School, Narberth -	*			
	Total - - -	4,104			
	Besides a capital sum of about 5,200*l.* representing accumulations of 2.				
RADNOR - -	1. County rate at ½*d.* in the £ -	350			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	600	—	Submitted	Approved.
	3. Treasury Grant (maximum) -	350			
	4. Presteign Grammar School -	165†			
	Total - - -	1,465			
	Besides a capital sum of about 1,600*l.* representing accumulations of 2.				
RADNOR: Cwmdauddwr -	Charles Price's Endowment -	63‡	—	Submitted	Approved.
SWANSEA (County Borough).	1. Borough rate at ½*d.* in the £	650			
	2. Grant under Local Taxation (Customs and Excise) Act, 1890.	400	—	—	Approved.
	3. Treasury Grant (maximum) -	650			
	4. Grammar School - -	750			
	Total - - -	2,450			
	Besides a capital sum of 4,000*l.* representing accumulations of 2, and the capitalized value of a bond of 20*l.* payable to the Head Master of Swansea Grammar School.				

* Endowment consists of site and school building.
† Of which 4*l.* is non-educational.
‡ Of which 2*l.* 10*s.* is non-educational.

County or Counties jointly.	Payments or Endowments specified by Joint Education Committee.	Estimated Annual Proceeds.	Published.	Submitted to Education Department	Approved by Her Majesty.
		£			
COUNTIES AND COUNTY BOROUGHS IN WALES AND COUNTY OF MONMOUTH.	*Scheme providing for establishment of Central Welsh Board for Intermediate Education.*				
	1. Uniform maximum contribution of 5 per cent. of total revenue to be contributed by County Governing Bodies. Total amount required is estimated at - - -	3,100	—	Submitted	—
	2. Treasury Grant (maximum) -	500			
	3. Part of Betton's Charity (Schools Account) maximum.	1,000			
	4. The Meyrick Fund - -	500			
	Total - - -	5,100			

SUMMARY of the foregoing TABLE (1894).

WALES AND MONMOUTHSHIRE.

——	Number.	Income from Endowments.	Income from other sources.	Total.
Draft Schemes published by the Commissioners.	1	2,500	—	2,500
Schemes submitted to the Committee of Council on Education.	9	6,230	21,222	27,452
Schemes approved by Her Majesty—				
Without having been laid before Parliament.	7 } 12	10,604	28,478	39,082
Laid before Parliament - -	5 }			

FIFTIETH ANNUAL REPORT

OF THE

COMMISSIONERS

OF

CHARITABLE DONATIONS AND BEQUESTS

FOR

IRELAND.

Presented to both Houses of Parliament by Command of Her Majesty.

DUBLIN:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
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1895.

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REPORT.

TO THE QUEEN'S MOST EXCELLENT MAJESTY.

MAY IT PLEASE YOUR GRACIOUS MAJESTY,

1. We, the Commissioners of Charitable Donations and Bequests for Ireland, humbly submit to your Majesty this our Fiftieth Annual Report.

2. Since our last Report, out of twenty-six meetings summoned, one only has failed for want of the necessary quorum. We have made 424 orders in various matters affecting charities and charity property, besides providing for the regular issue of the sums payable to the charities under our control.

3. The aggregate amounts held by us on the 1st of January, 1895, were as follows:—

	£	s.	d.
Consolidated 2¾ per Cents,	670,490	12	0
Government 2½ „	2,480	0	0
Cash,	3,277	19	0
Miscellaneous Securities,	96,888	18	1

In addition, we receive rents and annuities of the yearly value of £2,464 0*s.* 2*d.*

4. Four hundred and eighty-five funds for various charitable purposes have been lodged with us, from time to time, since the "Charitable Donations and Bequests Act (Ireland), 1867," enabled Trustees to make such voluntary transfers.

The entire amount so received since 1867 is :—

	£	s.	d.
Consolidated 2¾ per Cents,	414,799	14	10
Government 2½ „	2,480	0	0
Cash,	92,568	1	3
Miscellaneous,	84,634	18	10

A detailed list for each of the past four years will be found in the third schedule.

5. In the last year, taken separately, these amounted to :—

	£	s.	d.
Consolidated 2¾ per Cents,	5,753	1	10
Cash,	7,061	3	2
Miscellaneous,	7,795	1	4

Amongst these were funds for the Poor of Tramore; Newry; Kilworth, Co. Cork; Shrigley, Co. Down; the Protestant poor of Urney, Co. Tyrone: for the Adelaide, the Meath, Baggot-street, and Sir P. Dun's Hospitals, for the Old Men's Asylum, Leeson Park, and the Convalescent Home, Stillorgan; also, subject in each case to a life interest, funds for the poor of the parishes of St. Peter's and Holy Trinity, Cork; Tubbrid, Co. Tipperary, and Leixlip, Co. Kildare; the Methodist Home Mission Fund; the Representative Church Body; the Protestant Orphan Society, the Adelaide, the Meath, Baggot-street, and Sir P. Dun's Hospitals; for the Old Men's Asylum, Leeson Park, and the Convalescent Home, Stillorgan.

The practice of the Board of accepting funds for charitable purposes, subject to life interests in them, has the advantage of relieving trustees and executors of expense and inconvenience, while at the same time it provides additional security for the charities interested.

6. In previous Reports we have referred to the fact that we have no power to compel local managers of charity funds, even though these funds may be vested in us, to account. We are glad, however, to be able to report that, with few exceptions, the managers of charity property vested in us who have been asked to furnish accounts have complied with our request.

7. Our Charity Accounts for the year ended 31st December, 1893, were duly audited by the Local Government Board Auditor, and declared correct. The Accounts for the year ended December 31st, 1894, have been prepared and submitted for audit.

8. Accounts of the sum voted by Parliament have been regularly furnished by us, in accordance with the forms adopted under the direction of the Treasury, and the provisions of the "Exchequer and Audit Departments Acts, 1866"; and our Appropriation Account for the year ended 31st March, 1894, has been certified to be correct by the Auditor-General of Public Accounts.

9. Two vacancies occurred on the Board during the past year owing to the lamented deaths of the Right Hon. William Henry Ford Cogan and Mr. John Givan. The vacancy caused by the death of Mr. Cogan has been filled by the appointment of Mr. Charles Kennedy. The vacancy caused by Mr. Givan's death in the month of January last has not yet been filled up.

All which we submit as our Report, and in testimony thereof we have caused our Corporate Seal to be hereto affixed this 10th day of July, 1895.

Present when seal affixed:

THE RIGHT HON. THE MASTER OF THE ROLLS.
VERY REV. H. H. DICKINSON, D.D.
THE RIGHT HON. THE VICE-CHANCELLOR.
HENRY P. GOODBODY, ESQ.
CHARLES KENNEDY, ESQ.
} *Commissioners.* SEAL.

ARNOLD F. GRAVES.
J. G. ALCORN.
} *Secretaries.*

APPENDIX TO THE FIFTIETH REPORT

OF THE

COMMISSIONERS OF CHARITABLE DONATIONS AND BEQUESTS FOR IRELAND.

SCHEDULES.

NAMES OF COMMISSIONERS AND ORDER AND DATE OF APPOINTMENT:

The Right Honorable ANDREW MARSHALL PORTER, MASTER of the ROLLS,	*ex-officio*,	15 December, 1883.
The Right Honorable the LORD CHIEF BARON,	*ex-officio*,	28 February, 1874.
The Right Honorable Mr. Justice O'BRIEN,		14 February, 1884.
RICHARD PAUL CARTON, Esq., Q.C.,		4 February, 1885.
His Grace The Right Honorable and Most Reverend Lord PLUNKET, Archbishop of Dublin,		23 February, 1885.
Very Rev. H. H. DICKINSON, D.D., Dean of the Chapel Royal,		30 June, 1885.
The Right Honorable HEDGES EYRE CHATTERTON, Vice-Chancellor,		1 September, 1885.
HENRY PERRY GOODBODY, Esq.,		15 May, 1891.
The Right Honorable Mr. Justice JOHNSON,		30 May, 1893.
His Grace Most Rev. WILLIAM J. WALSH, Archbishop of Dublin,		9 August, 1893.
The Very Rev. EDWARD CANON QUINN, P.P.,		4 July, 1894.
CHARLES KENNEDY, Esq., J.P.,		27 October, 1894.

RETURN of the Meetings of the Commissioners from 4th July, 1894, the dates thereof, and the Commissioners present at each Meeting up to the *present* time.

Return of Meetings from 4th July, 1894.

Board—11*th July*, 1894.

The Right Honorable the Master of the Rolls in the Chair.
R. P. Carton, Esq., Q.C.
Very Reverend H. H. Dickinson, D.D.
The Right Honorable the Vice-Chancellor.

31*st October*, 1894.

The Right Honorable the Master of the Rolls in the Chair.
R. P. Carton, Esq., Q.C.
The Right Honorable the Vice-Chancellor.
The Right Honorable Mr. Justice Johnson.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Rev. Edward Canon Quinn.

7th November, 1894.

The Right Honorable the Vice-Chancellor in the Chair, which was afterwards taken by
The Right Honorable the Master of the Rolls.
The Right Honorable the Lord Chief Baron.
Very Reverend H. H. Dickinson, D.D.
Henry P. Goodbody, Esq.
The Right Honorable Mr. Justice Johnson.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.
Charles Kennedy, Esq.

APPENDIX.

SCHEDULE No. 1.

Return of the Meetings of the Commissioners of Charitable Donations and Bequests for Ireland, from the 4th July, 1894

14*th November*, 1894.

The Right Honorable the Master of the Rolls in the Chair.
The Right Honorable Mr. Justice O'Brien.
R. P. Carton, Esq., Q.C.
Very Reverend H. H. Dickinson, D.D.
The Right Honorable the Vice-Chancellor.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.
Charles Kennedy, Esq.

21*st November*, 1894.

Henry P. Goodbody, Esq., in the Chair, which was afterwards taken by
The Right Honorable the Master of the Rolls.
R. P. Carton, Esq., Q.C.
Very Reverend H. H. Dickinson, D.D.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.
Charles Kennedy, Esq.

28*th November*, 1894.

The Right Honorable the Master of the Rolls in the Chair.
Very Reverend H. H. Dickinson, D.D.
The Right Honorable Mr. Justice Johnson.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.

5*th December*, 1894.

John Givan, Esq., in the Chair, which was afterwards taken by
The Right Honorable the Master of the Rolls.
The Right Honorable Mr. Justice O'Brien.
R. P. Carton, Esq., Q.C.
Very Reverend H. H. Dickinson, D.D.
The Right Honorable the Vice-Chancellor.
The Right Honorable Mr. Justice Johnson.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.
Charles Kennedy, Esq.

12*th December*, 1894.

The Right Honorable the Master of the Rolls in the Chair.
John Givan, Esq.
Very Reverend H. H. Dickinson, D.D.
The Right Honorable the Vice-Chancellor.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.

16*th January*, 1895.

The Right Honorable the Master of the Rolls in the Chair.
The Right Honorable Mr. Justice O'Brien.
Very Reverend H. H. Dickinson, D.D.
Henry P. Goodbody, Esq.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.

23*rd January*, 1895.

R. P. Carton, Esq., Q.C., in the Chair, which was afterwards taken by
The Right Honorable the Master of the Rolls.
The Right Honorable the Vice-Chancellor.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.

30*th January*, 1895.

The Right Honorable the Master of the Rolls in the Chair.
Very Reverend H. H. Dickinson, D.D.
The Right Honorable the Vice-Chancellor.
The Right Honorable Mr. Justice Johnson.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.
Charles Kennedy, Esq.

6th February, 1895.

Very Reverend H. H. Dickinson, D.D.
Very Reverend Edward Canon Quinn, and no other Commissioner having attended no Board business could be transacted.

13th February, 1895.

The Right Honorable the Vice-Chancellor in the Chair, which was afterwards taken by
The Right Honorable the Master of the Rolls.
The Right Honorable Mr. Justice O'Brien.
R. P. Carton, Esq., Q.C.
Very Reverend H. H. Dickinson, D.D.
Henry P. Goodbody, Esq.
The Right Honorable Mr. Justice Johnson.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.
Charles Kennedy, Esq.

20th February, 1895.

The Right Honorable the Vice-Chancellor in the Chair, which was afterwards taken by
Very Reverend H. H. Dickinson, D.D., and subsequently by
The Right Honorable the Master of the Rolls.
R. P. Carton, Esq., Q.C.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.
Charles Kennedy, Esq.

27th February, 1895.

The Right Honorable the Master of the Rolls in the Chair.
The Right Honorable Mr. Justice O'Brien.
The Right Honorable and Most Reverend Lord Plunket, Archbishop of Dublin.
The Right Honorable the Vice-Chancellor.
Henry P. Goodbody, Esq.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Rev. Edward Canon Quinn.
Charles Kennedy, Esq.

6th March, 1895.

The Right Honorable the Master of the Rolls in the Chair.
The Right Honorable and Most Reverend Lord Plunket, Archbishop of Dublin.
Very Reverend H. H. Dickinson, D.D.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.
Charles Kennedy, Esq.

13th March, 1895.

The Right Honorable the Master of the Rolls in the Chair.
Very Reverend H. H. Dickinson, D.D.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.

27th March, 1895.

The Right Honorable the Master of the Rolls in the Chair.
R. P. Carton, Esq., Q.C.
Very Reverend Edward Canon Quinn.
Charles Kennedy, Esq.

24th April, 1895.

Henry P. Goodbody, Esq., in the Chair, which was afterwards taken by
R. P. Carton, Esq., Q.C.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.
Charles Kennedy, Esq.

APPENDIX.

SCHEDULE No. 1.

Return of the Meetings of the Commissioners of Charitable Donations and Bequests for Ireland, from the 4th July, 1894.

1*st May*, 1895.

The Right Honorable Mr. Justice O'Brien in the Chair.
R. P. Carton, Esq., Q.C.
The Right Honorable the Vice-Chancellor.
Very Reverend Edward Canon Quinn.

8*th May*, 1895.

The Right Honorable the Vice-Chancellor in the Chair which was afterwards taken by
The Right Honorable Mr. Justice O'Brien.
R. P. Carton, Esq., Q.C.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.
Charles Kennedy, Esq.

15*th May*, 1895.

R. P. Carton, Esq., Q.C., in the Chair, which was afterwards taken by
The Right Honorable Mr. Justice O'Brien.
Very Reverend H. H. Dickinson, D.D.
The Right Honorable the Vice-Chancellor.
Henry P. Goodbody, Esq.
The Right Honorable Mr. Justice Johnson.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.
Charles Kennedy, Esq.

22*nd May*, 1895.

R. P. Carton, Esq., Q.C., in the Chair.
Very Rev. H. H. Dickinson, D.D.
Henry P. Goodbody, Esq.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin
Very Rev. Edward Canon Quinn.

12*th June*, 1895.

The Right Honorable the Master of the Rolls in the Chair.
The Right Honorable the Vice-Chancellor.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.

19*th June*, 1895.

The Right Honorable the Master of the Rolls in the Chair.
Very Reverend H. H. Dickinson, D.D.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.

3*rd July*, 1895.

The Right Honorable the Master of the Rolls in the Chair.
R. P. Carton, Esq., Q.C.
Very Reverend H. H. Dickinson, D.D.
The Right Honorable the Vice-Chancellor.
Henry P. Goodbody, Esq.
His Grace Most Reverend Dr. Walsh, Archbishop of Dublin.
Very Reverend Edward Canon Quinn.

APPENDIX.

SCHEDULE No. 2.

Return of the Amount of Government Stock, Securities and other property vested in the Commissioners, to 31st December, 1894.

RETURN of Amount of Government Stock standing to the credit of the Commissioners of Charitable Donations and Bequests for Ireland, in the Books of the Bank of Ireland on 31st December, 1894.

Government Consolidated 2¾ per Cent. Stock,	£670,490	12	0
Government 2½ per Cent. Stock,	2,480	0	0

RETURN of Debentures deposited in the Bank of Ireland, the property of the Commissioners of Charitable Donations and Bequests for Ireland.

	£	s.	d.
One Ballast Office Debenture,	92	6	2
A Mortgage upon the county of Dublin Rates for £184 12s. 3d., bearing interest at 3 per cent. in place of — One Kinnegad Turnpike Debenture for	46	3	1
" ditto,	46	3	1
" ditto,	46	3	1
" Dunleer Turnpike do.	46	3	1
One Ballingarry Loan Fund Debenture,	100	0	0
Twenty ditto ditto,	440	0	0

RETURN of various other Securities, the property of the Commissioners of Charitable Donations and Bequests for Ireland.

	£	s.	d.
Mortgage to secure principal sum,	4,750	1	7
50 Shares, Mountmellick Gas Company, of £5 each,	250	0	0
Stock of Great Northern Railway Company,	1,000	0	0
4½ per Cent. Preference Stock, Waterford and Limerick Railway,	500	0	0
4 per Cent. Do., Do.,	250	0	0
Original Stock of Great Southern and Western Railway,	1,000	0	0
4 per Cent. Debenture Stock of Great Southern and Western Railway,	3,842	0	0
4 per Cent. Perpetual Preferential Stock of Great Southern and Western Railway,	1,812	5	9
4¼ per Cent. Debenture Stock of Midland Great Western Railway,	700	0	0
4 per Cent. Debenture Stock of Belfast and Northern Counties Railway,	2,262	0	0
Stock of City of Dublin Steam-packet Company,	150	0	0
Bank of Ireland Stock,	5,470	10	10
India 3½ per Cent. Stock,	19,648	8	5
India 3 per Cent. Stock,	25,685	1	2
4 per Cent. Debenture Stock, Great Northern Railway,	1,572	0	0
Grand Canal Company Stock,	150	0	0
Turnpike Debentures (valueless),	2,500	0	0
Fund in the cause of the Commissioners *v.* Lill, the interest on which is ordered to be paid to the Commissioners, Government 2¾ per Cent. Stock,	4,399	3	1
Fund in the cause of Mansfield *v.* Attorney-General, the interest on which is similarly payable to the Commissioners, Government 2¾ per Cent. Stock,	1,864	10	11
The Interest on 9 Waterford bridge Debentures is also payable in this charity.			
Fund in the cause of M'Cormick *v.* Patten, the interest on which is similarly payable to the Commissioners, Government 2¾ per Cent. Stock,	3,309	7	10
5 per Cent. Preference Stock of Dublin, Wicklow, and Wexford Railway,	200	0	0
4½ per Cent. Debenture Stock of London, Brighton, and South Coast Railway,	4,700	0	0
4½ per cent. Debenture Stock of North Eastern Railway,	3,000	0	0
4 Do. do. Midland Great Western Railway,	4,301	0	0
5 Do. Preference Stock of Midland Great Western Railway,	450	0	0
4 Do. Preference Stock of Glasgow and South Western Railway,	337	10	0
3 Do. Debenture London North Western do.	1,968	0	0

Rents and Annuities received by the Commissioners of Charitable Donations and Bequests for Ireland, yearly,	2,464	0	2

APPENDIX.

SCHEDULE No. 3.

Showing the sums placed under the Guardianship of the Commissioners for each of the last four years.

SCHEDULE No. III., Part 1, showing the sums received from 1st July, 1891, to 1st July, 1892.

Donors or Testators.	Objects of the Charities.	Government £2 15s. per Cent. Stock. £ s. d.	Other Securities and Cash. £ s. d.
Perceval, Margaret,	Kilmeague Free School,	—	*184 0 3
Brennan, Rev. M.,	Poor of Parish of Ahamlish,	—	†26 0 0
Robinson Memorial Benevolent Fund Society,	Female Professors of Music in Ireland,	29 12 10	—
Quinn, Henry,	Poor persons of town and neighbourhood of Newry,	5,000 0 0	†33 10 3
Boland, John,	Clothes and Blankets for the Poor of St. John's Parish, Kilkenny,	—	†87 9 10
—	Rehoboth Protestant Reformatory,	—	†242 0 3
—	Fivemiletown Methodist Church,	—	†90 0 0
Farrell, Rev. Maurice,	Poor of Rathcline, Co. Longford,	100 0 0	†2 13 2
Cullimore, Daniel,	Coals for Poor of Taghmon and Apprentice Fees,	8,002 4 1	†93 19 4
Gilson, Laurence,	The Gilson School, Oldcastle,	26,444 7 11	†354 10 6
Ward, Catherine Frances,	Expenses of Tubbernacarrig School, and Widows and Orphans of Congregation of Trinity Church, Kirkcubbin,	—	‖1,000 0 0
Burne, Dr. Luke,	Maintaining a School in Templeboy Parish, Co. Sligo,	1,071 18 2	†93 0 10
Villiers, Hannah,	The Villiers Charitable Institution, Limerick,	27,638 13 11	†185 5 4
Brownlow, Jane,	Poor Tenants on that part of the Estate of late William J. Brownlow which lay in the Parish of Shankill and Seagoe, Co Armagh,	—	‡779 19 6 †6 13 2
—	Bray Public Shelter,	324 9 2	—
Dunnill, Thomas,	Widows of St. Catherine's Parish receiving parochial relief,	—	§480 0 0
—	Strangers' Friend Society,	—	*1,228 7 8
Lowe, Robert,	Poor of Town or Union of Fethard,	—	†224 4 0
Mills, George,	Female Orphan House for Destitute Female Children,	—	†20 0 0
Hall, Anne,	Lattone School, Co. Fermanagh,	868 15 6	†18 3 0

* Bank of Ireland Stock. † Cash. ‡ India £3½ per cent. Stock. § Government £2½ per cent. Stock.
‖ £4 per cent. Perpetual Preferential Stock of Great Southern and Western Railway, Ireland.

SCHEDULE No. III., Part 2, showing the sums received from 1st July, 1892, to 1st July, 1893.

Donors or Testators.	Objects of the Charities.	Government £2 15s. per Cent. Stock. £ s. d.	Other Securities and Cash. £ s. d.
Barrett, Rev. J.,	Dublin Prison Gate Mission,	—	†733 11 7
Keogh, M. A.,	Poor of Crumlin, County Dublin,	—	*1,000 0 0
Ball, Elizabeth,	Church at Siddan, County Meath, in connection with the Church of Ireland,	620 0 4	—
Robinson Memorial Benevolent Fund Society.	Female Professors of Music in Ireland,	16 8 9	—
Reilly, Bernard,	Society of St. Vincent de Paul, Drogheda,	1,603 14 0	*13 16 8
Ditto.,	Sisters of Charity, Fair-street, Drogheda,	1,635 13 1	*14 1 2
Sheppard, Rev. H. D.,	Book prizes for children of Protestant Episcopalian Sunday Schools at Ballinlough, Cloughjordan, and in Incumbency of Christ Church, Belfast,	—	*400 0 0
Blair, Ellen,	Church at Innisbiggle in connection with the Church of Ireland,	531 0 3	—
Flannery, John,	Clothing and educating poor children of Town of Dungarvan,	510 18 6	*6 17 0
Do.,	Ditto,	232 18 2	*3 2 6

* Cash. † India £3½ per cents.

APPENDIX

SCHEDULE No. 3.

Showing the sums placed under the Guardianship of the Commissioners for each of the last four years.

SCHEDULE No. III., Part 2, showing the sums received from 1st July, 1892, to 1st July, 1893.—*con.*

Donors or Testators.	Objects of the Charities.	Government £2 15s. per Cent. Stock. £ s. d.	Other Securities and Cash. £ s. d.
Sharpe, J.,	School at Ramoan, Co. Antrim,	—	†25 0 0
Fitzgerald, Very Rev. T.,	Bourse d'étude, St. Mel's College, Longford,	—	†180 0 0
Walker, Elizabeth,	Poor of Rathpatrick,	—	†133 0 8
Murphy, T. L.,	Sick and Indigent Roomkeepers Society,	3,013 12 4	†19 10 6
Do.,	Female Blind Asylum, Merrion,	3,013 12 4	†19 10 6
Do.,	Mater Misericordiæ Hospital,	3,013 12 4	†19 10 6
Do.,	St. Vincent's Hospital,	3,013 12 4	†19 10 6
Do.,	Jervis-street Hospital,	3,013 12 4	†19 10 6
Do.,	Hospital for Incurables, Donnybrook,	3,013 12 4	†19 10 6
Do.,	Deaf and Dumb, Cabra,	3,013 12 4	†19 10 6
Do.,	St. Joseph's Night Asylum, Brickfield-lane, Dublin,	3,013 12 3	†19 10 6
Do.,	Mercer's Hospital, Dublin,	3,013 12 3	†19 10 6
Do.,	The Orphanage, North William street, Dublin,	3,013 12 3	†19 10 6
—	Seaton Association,	2,114 18 8	‖640 16 0 §1,476 0 0
Quinn, Henry,	Poor persons of town and neighbourhood of Newry,	3,028 11 0	†45 19 11
Callan, William,	Mater Misericordiæ Hospital,	—	†510 0 0

† Cash. ‖ Bank of Ireland Stock.
§ London and North Western Railway £4 per cent. Debenture Stock.

SCHEDULE No. III., Part 3, showing the sums received from 1st July, 1893, to 1st July, 1894.

Donors or Testators.	Objects of the Charities.	Government £2 15s. per Cent. Stock. £ s. d.	Other Securities and Cash. £ s. d.
John Roche,	Aghadda School,	800 0 0	—
Anne Phillips,	Free education of one student in St. Patrick's College, Cavan,	—	†253 6 6
Patrick Ball,	Charitable purposes in Ireland,	—	†500 0 0
William Tate,	The Tate School, Wexford,	7,923 18 7	†105 15 6
Ellen O'Donnell,	Almshouse, Carrick-on-Suir,	—	†300 0 0
James Campbell,	Sick and Indigent Roomkeepers' Society,	1,978 13 4	§1,000 0 0 ††1,003 2 4 ‡500 0 0 *225 0 0 †131 19 1
Ditto,	Royal Hospital for Incurables, Donnybrook,	989 6 8	§500 0 0 ††501 11 2 ‡250 0 0 *112 10 0 †65 19 7
Ditto,	The Mendicity Institution,	989 6 9	§500 0 0 ††501 11 3 ‡250 0 0 *112 10 0 †65 19 7
Margaret Lynch,	St. Vincent's Hospital,	—	†249 19 0
Christine Morrogh,	Poor of Croom,	260 6 3	†2 4 0
John Gibbons,	Repairs, Aughagour R.C. Church,	167 1 3	†1 4 6
Ditto,	Do. Westport do.,	167 1 3	†1 4 6
Ditto,	Do. Lecanny do.,	83 10 8	†0 12 3
Ditto,	Do. Aughamore do.,	83 10 8	†0 12 4
Ditto,	Clothing Needy Children attending Christian Doctrine Sunday School, Westport,	167 1 3	†1 4 6
Robert Martin,	School Teacher at Loughorne,	—	†21 0 0
Robinson Memorial Benevolent Fund Society,	Female Professors of Music in Ireland,	46 0 10	—
Sir John Eccles,	St. George's Burial Ground,	—	†25 0 0
—	Dr. Steeven's Hospital,	—	†400 0 0
—	Clergy Daughters' School,	—	†1,221 17 6
—	Seaton Association,	—	‖1,968 0 0

* £5 per cent. Preference Stock of Midland Great Western Railway Co. (Ireland). † Cash.
‡ £4 per cent. Debenture Stock of Midland Great Western Railway Co. (Ireland). § India £3½ per cents.
‖ £3 per cent. Debenture Stock of London North Western Railway Co. received in exchange for £1,476 £4 per cent. Debenture Stock of same Company. †† India £3 per cents.

APPENDIX.

SCHEDULE No. 3.

Showing the sums placed under the Guardianship of the Commissioners for each of the last four years.

SCHEDULE No. III., Part 4, showing the sums received from 1st July, 1894, to 1st July, 1895.

Donors or Testators.	Objects of the Charities.	Government £2 15s. per Cent. Stock. £ s. d.	Other Securities and Cash. £ s. d.
Beauchamp, Jane,	Subject to a life interest in the Fund, to the Poor of the Parishes of St. Peter's and Holy Trinity, Cork; Tubbrid, Co. Tipperary; and Leixlip, Co. Kildare; The Methodist Home Mission Fund; The Representative Church Body; and The Protestant Orphan Society.	—	‡2,000 0 0
		—	†122 11 4
—	Home for Aged Presbyterian Females,	—	*160 0 0
Sprigg, Capt. George,	Poor of Tramore,	3,448 6 9	*37 9 5
Wright, James,	Poor of Newry, at Christmas,	461 18 2	*3 1 5
The Robinson Memorial Benevolent Fund Society.	Female Professors of Music in Ireland,	53 15 4	—
Phillips, Anne,	An Altar in Milltown R.C. Church,	—	*90 0 0
O'Brien, Very Rev. J.,	R.C. Church, Aughrim,	—	*34 5 9
Abraham, John,	Society of St. Vincent de Paul, Dublin; The Mater Misericordiæ Hospital; The Charitable Infirmary, Jervis-street; and the Schools of SS. Michael and John, Dublin.	—	*42 2 4
Lovell, Ellen,	Rector of Ardnaree,	—	§112 10 0
			*1 15 6
Do.,	Presbyterian Minister, Ballina,	—	§112 10 0
			*1 15 6
Do.,	Intermediate School, Ballina,	—	§112 10 0
			*1 15 6
Cartwright, J.,	Select Vestry, Arvagh, Co. Cavan,	—	*2 0 0
Wallace, James,	Protestant Poor of Urney,	—	*5,943 13 7
Moore, Hon. C. and Hon. and Rev. R.	Poor of Kilworth, Co. Cork,	613 1 10	*99 18 10
O'Beirne, Dean,	R. C Schools, Parish of Longford,	287 19 0	*12 19 7
M'Dermott, Daniel,	Poor Children, Convent of Mercy Schools, Strabane.	396 19 8	*7 18 3
Martin, Anne,	Sick Poor of Shrigley, Co. Down,	470 9 8	—
Armstrong, Grace,	St. David's School, Naas,	—	¶50 0 0
Collins, James,	Subject to a life interest in one moiety of income, to the Adelaide, the Meath, Baggot St., and Sir P. Dun's Hospitals; The Old Men's Asylum, Leeson Park; and the Stillorgan Convalescent Home.	—	**2,285 0 0
		—	‖903 14 4
Collins, Dr. Thomas,	Subject to a life interest in the Fund, to the Institutions named in James Collins's Charity, last mentioned.	—	‖2,096 5 8
Doran, P. and M.	Parochial residence for Parish Priest of Gortnahoe.	—	*92 0 0
Bourke, Michael,	SS. Peter and Paul's R.C. Church, Balbriggan.	—	*500 0 0
Wyse, James,	Poor Men's Asylum, Waterford,	14 10 5	*21 8 10
Do.,	Coals for the Poor, do.,	6 1 0	*8 18 8

* Cash. ** £4 Per Cent. Debenture Stock of Great Southern and Western Railway.
† India £3 per Cent. Stock. ‖ India £3½ per Cent. Stock.
‡ £4 Per Cent. Debenture Stock of Belfast and Northern Counties Railway.
§ £4 Per Cent. Preference Stock of Glasgow and South Western Railway.
¶ Original Stock Great Southern and Western Railway.

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The Queen's Printing Office.

FORTY-FOURTH REPORT

FROM THE

CHURCH ESTATES COMMISSIONERS

For the Year preceding 1st March 1895.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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1895.

[C.—7673.]

FORTY-FOURTH REPORT

FROM THE

CHURCH ESTATES COMMISSIONERS.

10, Whitehall Place,

SIR, 1st March 1895.

WE, the Church Estates Commissioners, have the honour to make our Annual Report of our proceedings under the Act passed in the fourteenth and fifteenth years of Her Majesty, chapter one hundred and four, intituled "An Act to facilitate "the Management and Improvement of Episcopal and Capitular "Estates in England," and under the Act passed in the seventeenth and eighteenth years of Her Majesty, chapter one hundred and sixteen, intituled "An Act to continue and amend "an Act to facilitate the Management and Improvement of "Episcopal and Capitular Estates in England," and under the Act passed in the twenty-second and twenty-third years of Her Majesty, chapter forty-six, intituled "An Act to continue and "amend the Act concerning the Management of Episcopal and "Capitular Estates in England," and under the Act passed in the twenty-third and twenty-fourth years of Her Majesty, chapter one hundred and twenty-four, intituled "An Act to "further amend the Acts relating to the Ecclesiastical Com-"missioners and the Act concerning the Management of "Episcopal and Capitular Estates in England," and under the Expiring Laws Continuance Acts of 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, 1876, 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, and 1894.

A 85850. Wt. P. 1834.

The transactions approved by us, between August 1851 and March 1894, were 3,223 in number.

We have during this year approved the terms agreed upon in a case of sale of a reversion as set out in the annexed schedule. The aggregate number of cases approved by us is therefore 3,224.

We have the honour to be,
Sir,
Your obedient Servants,

(Signed) STANHOPE.
G. LEVESON GOWER.
M. E. HICKS BEACH.

The Right Honourable
The Secretary of State
for the Home Department.

SCHEDULE.

Sale.

Corporation.	County.	Parish.	Nature of Estate.	Tenure.	Terms of Enfranchisement.
The Vicars Choral of Lincoln -	Lincoln -	Lincoln St. Botolph - -	Houses and land - -	Leasehold for 40 years - -	The payment of 750*l.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

ACCOUNT

OF THE

IRISH LAND COMMISSION,

IN RESPECT OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1894,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1894.

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(PRESENTED PURSUANT TO ACT 32 & 33 VICT. c. 42, s. 37.)

Ordered, by The House of Commons, *to be Printed,*
7 *February* 1895.

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18.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in *Ireland*, for the Period from the 1st April 1893 to 31st March 1894, prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

Repayment of Church Loan.

1. THE amount due to the National Debt Commissioners on account of the original loan of 9,000,000*l.* for carrying out the provisions of the Irish Church Acts, was further diminished during the year by the payment of 337,816*l.* 11*s.* 3*d.* for principal, leaving 1,991,696*l.* 11*s.* 9*d.* outstanding on 31st March 1894.

Sale of Guaranteed Land Stock.

2. Under Section 17 of the Purchase of Land (Ireland) Act, 1891, the Irish Land Commissioners in the course of any sale proceedings are empowered, on the application of the Landlord, to order the redemption of any Tithe Rent Charge or head rent payable to them on account of the Irish Church Temporalities Fund, and to effect the same by transfer of Guaranteed Land Stock to the nominal amount payable in respect of such redemption. An amount of 60,000*l.* stock so held by the Irish Land Commission on behalf of the Church Temporalities Fund was in September 1893 sold to the National Debt Commissioners at the average price of the day for Consols, and realised cash 58,200*l.* This sum was applied in reduction of the Church Loan mentioned in the preceding paragraph, on which interest has to be paid at the rate of 3½ per cent., whereas the dividends on Guaranteed Land Stock are at the rate of 2¾ per cent. only.

I draw attention to this transaction principally for the purpose of pointing out that the purchase of this stock could not be carried out by the National Debt Commissioners in the manner provided by Section 17 of the Act, viz., out of the moneys in their hands applicable to the Sinking Fund. As these moneys at the time of the purchase amounted to no more than 311*l.* 12*s.* 4*d.* the sale was carried out under the provisions of Section 15 of the Act, as interpreted by the Treasury Minute of 25th July 1892.

Capital Assets and Liabilities.

3. A Statement, showing balances of Tithe and Land Annuities, Mortgages, &c., outstanding at the close of each financial year, which has been appended to former accounts (*e.g.*, *see* Collection Statement No. 1 of 1892–93, showing Balances outstanding on 31st March 1893 amounting to 7,333,350*l.* 10*s.* 5*d.*), has this year been omitted. The grounds for the discontinuance, as stated in a Treasury Letter sanctioning this course, are that the account "is calculated to mislead anyone not familiar with the details of the "Church Temporalities Fund. It appears superficially to be a statement of the Capital "Value of the assets of that fund; but from this point of view its figures are at once too "small and too large. On the one hand, it does not include any sum in respect of the Tithe "Rent Charge or perpetuity rents which form an important part of the Church Fund; on "the other hand, by giving the arithmetical sum of future instalments of Tithe and Land "Annuities, including interest, it greatly exaggerates the apparent present value of those "items."

I take no exception to the view that a statement which can be justly described in the foregoing terms is misleading, and that its discontinuance in that form may be advisable. Seeing, however, it is not proposed that Statement No. V., which shows nearly the whole of the capital liabilities of the fund should also be omitted, I am of opinion that a comprehensive and complete Statement of Capital Assets, actuarially calculated, might with advantage take the place of that which has been discontinued, and supplement the Statement of Capital Liabilities which has been retained. This would render the account more complete and might afford useful information to Parliament as to the progress made from year to year in realising the assets of the Church Fund.

During a recent visit to Ireland I had a personal interview with the Irish Land Commissioners on this question, which has also formed the subject of a correspondence between my Department, the Treasury, and the Land Commission.

It is admitted by the Irish Land Commissioners that it would be possible to prepare an Abstract setting out the capital value of the Church Assets actuarially calculated, but they represent that a portion of the annual income of the fund is subject to variation by corn averages, and further, that the labour which the preparation of such an Abstract would involve would not be compensated for by its practical utility.

(A.) (B.)

Copies of a letter from my department of the 27th of July last, and of the Commissioners' reply, which conclude the correspondence, are annexed.

Repayment of Loans to Commissioners of Public Works.

4. The Balance outstanding on account of advances made to the Commissioners of Public Works, under 43 Vict. c. 4, and 43 & 44 Vict. c. 14, is shown in Statement VI., p. 22. The arrears uncollected on these loans are alluded to in my Report on the Appropriation Account of the Vote for Public Works Office, Ireland (Class II., Vote 37), 1893-94.

Cash Balance.

5. The Cash Balance in the hands of the Irish Land Commissioners at the close of the year was, as shown by the Account, 161,477*l.* 19*s.* 6*d.*

C. L. Ryan,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
14 December 1894.

CORRESPONDENCE.

(A).

(No. 751.)

Exchequer and Audit Department,
27 July 1894.

Sir,

I AM directed by the Comptroller and Auditor General to state, for the information of the Irish Land Commissioners, that he has been furnished by the Lords Commissioners of Her Majesty's Treasury with a copy of correspondence between your Commissioners and their Lordships on the subject of the discontinuance of Collection Statement No. 1 in future annual accounts of the Church Temporalities (Ireland), a Statement showing the aggregate amount of loans, mortgages, &c., eventually collectible and inclusive for the most part of instalments from which interest has not been discounted.

The Comptroller and Auditor General takes no exception to the view that the Statement in question may be misleading, if read as a presentment of capital assets, and in the circumstances he agrees that its discontinuance may be advisable, but it appears to him that if the Statement in its present form be omitted, there should be substituted for it a more satisfactory Abstract, setting out the capital value of Church Assets actuarially calculated, this Abstract to be set against the "Capital Liability Statement" published annually, which in its turn might be rendered more complete for the purpose of comparison by the assessment of the capital liability in respect of surviving annuities to clergy and others.

After personally conferring with your Commissioners upon the question of the possibility of preparing a Capital Assets Statement, the Comptroller and Auditor General understands that there would be no insuperable difficulty in working out for the information of Parliament each year a reasonably accurate return of capital assets at their present worth, and in his judgment such a return would have solid advantages over what may be termed the Income Assets Statements heretofore prepared, as occasion has arisen (Parliamentary Papers Nos. 153 of 1882, 130 of 1890, and 91 of 1894).

These statements show the financial position of the Church Fund upon a basis of calculation of annual income projected far into futurity, and have differed *inter se* in the past in their forecast of Income, and, owing to the peculiar nature of the Church income, they are not likely to prove more exact as regards the future.

In conclusion, I am to state that the Comptroller and Auditor General is aware that hitherto the preparation of such statements as are now indicated has been thought to be impracticable, but looking to the importance of arriving at some more definite idea of the present state of the Church surplus which has now been so largely and so widely pledged, he would be glad to learn whether your Commissioners are still of that opinion, and, if not, whether it would be possible to submit, for the information of the House of Commons, with the Accounts of the year 1893-94, a synoptical statement of capital assets and capital liabilities in connexion with the surplus, which itself is distinctly constituted and recognised as a fund at the disposal of Parliament by the 68th Section of the Irish Church Act, 1869.

I have, &c.
(signed) *F. Phillips.*

To the Secretary, Irish Land Commission.

(B.)

Sir, Dublin, 3rd August 1894.

I AM directed by the Irish Land Commissioners to acknowledge the receipt of your letter of the 27th ultimo, on the subject of the discontinuance of Collection Statement No. 1 in the future annual accounts of the Church Temporalities (Ireland) Fund, for the reasons explained in my letter to the Commissioners of Her Majesty's Treasury of the 12th of January and in the Treasury Letter of the 3rd February last.

The Commissioners are pleased to observe that the Comptroller and Auditor General concurs in the views set forth in the correspondence referred to, that the Statement No. 1 which has been rendered in past years is misleading, and could not in the past have afforded to Parliament accurate information as to the capital value of the fund.

The Commissioners admit that it would be possible to prepare an Abstract such as that suggested by the Comptroller and Auditor General, setting out the capital value of the Church Assets actuarially calculated, but in their opinion the labour which the preparation of such an Abstract would involve would not be compensated for by its practical utility.

As was explained to Sir Charles Ryan personally :

1st. A portion of the annual income of the fund is subject to variation by corn averages.

2nd. It is not possible to forecast the exact rates at which the income may be redeemed, either under the operation of the Land Purchase Acts or otherwise ; and

3rdly. To arrive at an exact estimate of the capitalized value of any particular item of income, it would be necessary to institute special inquiry, which for the sole purpose of rendering such an Abstract as is suggested, appears hardly desirable.

The Commissioners assume that when the Parliamentary Papers 153 of 1882, 130 of 1890, and 91 of 1894, referred to in your letter, were in preparation in view of further charges on the fund, the Treasury fully considered the best methods of presenting to Parliament the nearest approximately correct statement of the present and future financial position thereof, and it was considered that the returns in question would afford to Parliament a more correct view of the position of the fund than an actuarially calculated abstract of problematical capital values would do.

In thus stating their views the Commissioners recognise that the question raised by your letter of the 27th ultimo is one which, having regard to the provisions of the 37th Section of the Church Act of 1869, rests with the Treasury.

I am, &c.

To the Comptroller and Auditor General. (signed) *J. H. Franks.*

I.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION in respect of CHURCH TEMPORALITIES in *Ireland*, under the Provisions of "The Irish Church Act, 1869," "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Church Act Amendment Act, 1881," &c., for the Year ending the 31st March 1894.

Dr. *Cr.*

Section of Principal Act, and Acts of 1872 and 1881.	RECEIPTS.	Receipts in the Year ending 31st March 1894.	Section of Principal Act, and Acts of 1872 and 1881.	EXPENDITURE.	Payments in the Year ending 31st March 1894.
		£. s. d.			£. s. d.
36	To Balance on 1st April 1893 - - - - - -	159,696 – 6		By Compensations, &c.:	
			14	For life annuities to archbishops, bishops, and incumbents	1,914 9 2
			15	For life annuities to permanent curates - - - -	616 1 4
	I.—PERMANENT CHURCH REVENUE.		16	For life annuities to diocesan and district schoolmasters -	294 11 6
11 and 12, and 6 (1872)	To Rents:		16	For life annuities to clerks, sextons, and others - -	1,086 11 10
	Tithe rent-charge - - - - - - - - - -	190,328 6 11	45	For life annuities to vicars general and other officers -	243 10 –
11 and 12	To Lands, &c.:				
			38	By Regium Donum:	
	Perpetuity rents - - - - - - - - - -	63,384 6 6		Life annuities - - - - - - - - -	340 2 11
	Renewable leaseholds (including fines) and other tenures	2,234 14 7	34	By expenses attendant on Sales of Property - - - -	11 1 –
11 and 12	To Interest:				
			11 and 12	By Rent Abatements, &c.:	
	On Mortgages—landed property - - - - -	17,493 1 6		Tithe rent-charge:	
13 (1872)	On Mortgages—converted leaseholds - - - -	8,714 17 1		Poor rate allowed - - - - - - - - -	13,525 6 4
	II.—TERMINABLE CHURCH REVENUE.		11 and 12	Lands:	
				Poor rate, remissions, &c. - - - - - - - -	2,405 6 5
32	To Loan Account; Tithe Annuities:				
			11 and 12	By Rates, Taxes, &c. - - - - - - - - -	3 13 2
	Fixed annual instalments - - - - - - - -	182,774 1 9	37	By Audit of Accounts (Cost of Audit) - - - - - -	180 – –
52	To Mortgage Account; Land Annuities:				
			4 (1881)	By Irish Land Commission, &c. (Cost of Management of Church Property) - - - - - - - - - -	16,888 10 5
	Fixed half-yearly instalments - - - - - -	48,336 7 8			

11	To Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20)—Instalments	8	2	8
	Ditto - - - ditto - - - Interest	1	6	–
	III.—Sales and Redemptions.			
32 and 7 (1872)	To Permanent Church Revenue Sold :			
	Tithe rent-charge	24,717	6	4
	Ditto, received in Stock*	12,007	2	7
34, 52, and 54	Lands, &c. perpetuity rents	9,933	14	9
	Ditto, received in Stock*†	2,000	–	–
	Renewable leaseholds and other tenures	198	10	–
	Ditto, received in Stock*†	16,463	–	–
	Rights to Mines and Quarries	5	–	–
52	Mortgage moneys, landed property, &c.	3,772	4	10
31	Mortgage moneys, converted leaseholds, 3 & 4 Will. 4, c. 37, s. 155	5,966	16	8
	To Terminable Church Revenue Redeemed :			
32	Tithe annuities (fixed annual instalments)	26,233	17	10
	Ditto, received in Stock*	34,932	7	–
52	Land annuities (fixed half-yearly instalments)	4,666	12	9
7, 28, and 52	To Ecclesiastical Residences and Lands Sold	100	–	–
	Ditto, received in Stock†	225	–	–
	Carried forward - - - £.	314,192	17	11

44	By Compensation and Superannuation Allowances (Ecclesiastical Commission)	614	10	–
28 (1891)	By Superannuation Allowances (Irish Church Temporalities Commission)	123	13	9
7 and 10 (1872)	By Stamp Duty on Merging Orders	244	14	–
	By purchase of leases (Tithe rent-charge)	521	11	–
	By Charges and Encumbrances affecting property*	57	13	5
	Irish Church Act, 1869 (32 & 33 Vict. c. 42).			
—	By Commissioners for the Reduction of the National Debt :			
	For Principal of Church Loan repaid :			
	By annuity	216,939	11	3
	By other repayments	120,877	–	–
	Interest on the Church Loan	78,764	8	9
	Intermediate Education (Ireland) Act, 1878 (41 & 42 Vict. c. 66, s. 8.)			
—	By Intermediate Education Board :			
	Interest of debentures	32,500	–	–
	National School Teachers' (Ireland) Act, 1879 (42 & 43 Vict. c. 74, s. 3).			
—	By Commissioners for the Reduction of the National Debt :			
	Interest on capital sum outstanding	39,000	–	–
	Royal University (Ireland) Act, 1881 (44 & 45 Vict. c. 52).			
—	By Royal University of Ireland :			
	For annuity	20,000	–	–
	Carried forward - - - £.	547,152	6	3

* Nominal value of Guaranteed Land Stock received in lieu of Cash under Section 17 of the Purchase of Land (Ireland) Act, 1891, and written off per Contra.
† Includes £. 17,288 Guaranteed Land Stock, received for Sales to Tenants under the Land Purchase Acts. Of this amount 3,460*l.* is retained by the Land Commission as a Guarantee Deposit, under Section 3 of the Purchase of Land (Ireland) Act, 1885.

I.—Account of the Irish Land Commission in respect of Church Temporalities in *Ireland*, for the Year ended 31st March 1894—*continued.*

Dr. *Cr.*

Section of Principal Act, and Acts of 1872 and 1881.	RECEIPTS.	Receipts in the Year ending 31st March 1894. £. s. d.	Section of Principal Act, and Acts of 1872 and 1881.	EXPENDITURE.	Payments in the Year ending 31st March 1894. £. s. d.
	Brought forward - - -	314,192 17 11		Brought forward - - -	547,152 6 3
	IV.—Miscellaneous.			Relief of Distress (Ireland) Acts, 43 Vict. c. 4, and 43 & 44 Vict. c. 14.	
			—	By Commissioners for the Reduction of the National Debt:	
11 and 12	To Dividends and Interest:			Interest of advances - - - - - - - - -	44,502 10 –
	On Bank of Ireland Stock - - - - - - -	460 – –			
	On Guaranteed Land Stock - - - - - - -	1,276 4 10		Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47).	
	On other moneys - - - - - - - - - -	1,176 – 9	—	By Commissioners for the Reduction of the National Debt:	
	On guarantee deposits (*see* note†) - - - - -	48 19 2		Interest of loans - - - - - - - - -	30,875 – –
	Relief of Distress (Ireland), Acts, 43 Vict. c. 4, and 43 & 44 Vict. c. 14.			Relief of Distressed Unions (Ireland) Act, 1883 (46 & 47 Vict. c. 24), and Poor Relief (Ireland) Act, 1886 (49 Vict. c. 17).	
			—	By Commissioners for the Reduction of the National Debt:	
—	To Commissioners of Public Works in Ireland:			Loans repaid - - - - - - - - - -	3,036 5 6
	For advances repaid by them - - - - - -	49,582 3 8		Interest of loans - - - - - - - - -	352 10 9
	For interest of advances - - - - - - - -	8,292 3 1		Sea Fisheries (Ireland) Act, 1883 (46 & 47 Vict. c. 26).	
			—	By Commissioners for the Reduction of the National Debt:	
	Arrears of Rent (Ireland) Act, 1882, 45 & 46 Vict. c. 47.			Loans repaid - - - - - - - - - -	25,000 – –
				Interest of loans - - - - - - - - -	3,410 6 10
—	To the Irish Land Commission Account:			Poor Relief (Ireland) Act, 1886.—(49 Vict. c. 17.)—Piers and Roads Commission.	
	For transfer of Advances repaid (16th Section) Principal	623 19 –	—	By Commissioners for the Reduction of the National Debt:	
	For transfer of Advances repaid (16th Section) Interest -	728 1 11		Loans repaid - - - - - - - - - -	2,000 – –
				Interest of loans - - - - - - - - -	262 7 2

		£. s. d.	£. s. d.			£. s. d.	£. s. d.
11	To Miscellaneous Receipts:				Seed Potatoes Supply Act, 1880 (54 Vict. c. 1, ss. 3 and 5).		
	Mensal glebes - - - - - -	22 14 3		—	By Commissioners of Public Works:		
	Fees—mortgage deeds - - - -	40 2 10			Interest on loans to boards of guardians - - - -		3,402 - 8
	Costs of collection by legal process - -	728 18 7					
	Other receipts - - - - - -	72 6 8			Purchase of Land (Ireland) Act, 1891 (54 & 55 Vict. c. 48, s. 35).		
			864 2 4	—	By Congested Districts Board:		
—	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5) -		1,581 13 9		For Interest - - - - - - - - - -		41,250 - -
				—	By Miscellaneous Payments - - - - - - - -		297 5 3
—	To Securities sold:			—	By Property and Income Tax (Act 16 & 17 Vict. c. 34 and 40)		10,499 5 2
	Cash received for £. 2,119 0*s.* 3*d.* Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 Vict. c. 48) - - - - - - - -		2,119 - 3	36	By Securities Purchased:		
	To other Sales of Stock (£. 60,000 Guaranteed Land Stock) -		58,200 - -		Cash represented by Guaranteed Land Stock received under Section 17 of 54 & 55 Vict. c. 48 (*see* Sales and Redemptions) - - - - - - - - -		48,339 9 7
				—	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts - -		17,288 - -
				—	By Balance on 31st March 1894 - - - - - -		161,477 19 6
		£.	939,145 6 8			£.	939,145 6 8

† Includes £. 17,288 Guaranteed Land Stock, received for Sales to Tenants under the Land Purchase Acts. Of this amount 3,460*l.* is retained by the Land Commission as a Guarantee Deposit, under Section 3 of the Purchase of Land (Ireland) Act, 1885.

STOCK BALANCES on the 31st March 1894:

	£. s. d.
Bank of Ireland Stock - - - - - - - -	4,000 - -
Guaranteed Land Stock - - - - - - - -	41,931 - 9

The Irish Land Commission, 25 July 1894.

F. W. D. Mitchell, Accountant.

Edward T. Bewley,
S. J. Lynch,
Fredk. S. Wrench,
Gerald FitzGerald,
Murrough O'Brien,
Irish Land Commissioners.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. Lennox Woods.

C. L. Ryan,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

II.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Church Act

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 26th July 1869 to 31st March 1893.	Receipts, 1st April 1893 to 31st March 1894.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1894.
		£. s. d.	£. s. d.	£. s. d.
36	To Balances, viz.:			
	On 26th July 1869 - - - -	19,776 4 3	- - -	19,776 4 3
	On 1st April 1893 - - - -	- - -	159,696 - 6	—
	I.—PERMANENT CHURCH REVENUE.			
11 and 12, and 6 (1872).	To Rents, &c.:			
	Tithe Rent-charge - - - -	4,676,525 4 1	190,328 6 11	4,866,853 11 -
11 and 12	Lands, &c.:			
	Perpetuity rents - - - -	1,517,472 13 2	63,384 6 6	1,580,856 19 8
	Renewable leaseholds (including fines) and other tenures - -	639,981 15 -	2,234 14 7	642,216 9 7
	Mineral rents and royalties - -	7,091 12 5	- - -	7,091 12 5
11 and 12	To Interest:			
	On Mortgages:			
	Landed property, &c. - - -	361,004 17 8	17,493 1 6	378,497 19 2
13 (1872)	Converted leaseholds - - -	169,535 10 5	8,714 17 1	178,250 7 6
	II.—TERMINABLE CHURCH REVENUE.			
32	To Loan Account—Tithe Annuities:			
	Fixed annual instalments - - -	3,505,962 1 11	182,774 1 9	3,688,736 3 8
52	To Mortgage Account—Land Annuities:			
	Fixed half-yearly instalments - -	1,185,736 8 2	48,336 7 8	1,234,072 15 10
11	To Glebe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48):			
	Instalments - - - - - -	12,012 5 2	- - -	12,012 5 2
11	To Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20):			
	Instalments - - - - - -	6,414 14 6	8 2 8	6,422 17 2
	Interest - - - - - -	5,520 11 2	1 6 -	5,521 17 2
	Carried forward - - - £.	12,107,033 17 11	672,971 5 2	12,620,309 2 7

of CHURCH TEMPORALITIES in *Ireland*, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881," &c., for the Period from 26th July 1869 to 31st March 1894.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1893.	Payments, 1st April 1893 to 31st March 1894.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1894.
		£. s. d.	£. s. d.	£ s. d.
	By Compensations, Annuities, Gratuities, &c.:			
14	For life annuities to archbishops, bishops, and incumbents	608,269 14 11	1,914 9 2	610,184 4 1
15	For life annuities to permanent curates	107,345 19 4	616 1 4	107,962 – 8
15	For gratuities to curates not entitled to compensation as permanent curates	35,400 – –	– – –	35,400 – –
16	For life annuities to diocesan and district schoolmasters	9,409 6 8	294 11 6	9,703 18 2
16	For life annuities to clerks, sextons, and others holding freehold offices	84,029 12 5	1,086 11 10	85,116 4 3
17	For gratuities to certain persons not entitled to compensation	4,625 10 –	– – –	4,625 10 –
45	For life annuities to vicars general and other officers, for loss of fees, &c.	39,682 2 2	243 10 –	39,925 12 2
45	For compensation to deputy registrars and others, for loss of office	3,280 13 4	– – –	3,280 13 4
45	For compensation to vicars general, &c., for loss of fees	2,112 17 6	– – –	2,112 17 6
	By Commutation of Annuities, &c.:			
23	Of Archbishops, Bishops, and Incumbents:			
	Commutation money	5,217,487 3 7	– – –	5,217,487 3 7
	Bonus (12 per cent. added)	621,040 4 1	– – –	621,040 4 1
23	Of Permanent Curates:			
	Commutation money	1,546,671 16 5	– – –	1,546,671 16 5
	Bonus (12 per cent. added)	185,201 17 7	– – –	185,201 17 7
3 (1872)	Of diocesan schoolmasters	15,714 19 6	– – –	15,714 19 6
16	Of clerks, sextons, and others	372,803 17 4	– – –	372,803 17 4
4 (1872)	Of vicars general and other officers	73,353 5 4	– – –	73,353 5 4
4 (1872)	Of annuitants under 44th section	56,173 12 9	– – –	56,173 12 9
53	By Interest of Commutation Money (paid to the Representative Church Body)	258,263 5 10	– – –	258,263 5 10
	By Regium Donum:			
38	Life Annuities	60,938 14 3	340 2 11	61,278 17 2
	Commutation of Annuities:			
39	Commutation money	556,974 15 4	– – –	556,974 15 4
23	Bonus (12 per cent. added)	65,766 10 2	– – –	65,766 10 2
40	Compensation to Widows' and Orphans' Funds, and General Assembly's College, Belfast, &c., on Discontinuance of the Regium Donum	90,088 4 11	– – –	90,088 4 11
18	By Compensation to Lay Patrons	778,887 17 10	– – –	778,887 17 10
29	By Private Endowments (paid over to the Representative Church Body)	500,000 – –	– – –	500,000 – –
46	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c.	23,715 5 3	– – –	23,715 5 3
	Carried forward £.	11,317,237 6 6	4,495 6 9	11,321,732 13 3

II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 26th July 1869 to 31st March 1893. £. s. d.	Receipts, 1st April 1893 to 31st March 1894. £. s. d.	Total Receipts from 26th July 1869 to 31st March 1894. £. s. d.
	Brought forward - - -	12,107,033 17 11	672,971 5 2	12,620,309 2 7
	III.—Sales and Redemptions.			
32 and 7 (1872).	To Permanent Church Revenue Sold:			
	Tithe Rent-charge - - - - -	662,858 - 3	24,717 6 4	687,575 6 7
	Ditto, received in Stock * - - -	3,606 3 7	12,007 2 7	15,613 6 2
34, 52, and 54	Lands, &c.:			
	Perpetuity rents - - - - -	950,585 6 6	9,933 14 9	960,519 1 3
	Ditto, received in Stock *† - -	- - -	2,000 - -	2,000 - -
	Renewable leaseholds and other tenures - - - - - -	1,200,907 15 1	198 10 -	1,201,106 5 1
	Ditto, received in Stock *† -	5,231 - -	16,463 - -	21,694 - -
	Rights to mines and quarries - -	3,265 19 6	5 - -	3,270 19 6
52	Mortgage Moneys, Landed Property, &c.	130,314 4 6	3,772 4 10	134,086 9 4
31	Mortgage Moneys—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155)	77,865 4 -	5,966 16 8	83,832 - 8
	To Terminable Church Revenue Redeemed:			
32	Tithe Annuities:			
	Fixed annual instalments - -	377,797 12 4	26,233 17 10	404,031 10 2
	Ditto, received in Stock * - -	34,139 7 10	34,932 7 -	69,071 14 10
52	Land Annuities:			
	Fixed half-yearly instalments -	157,652 10 10	4,666 12 9	162,319 3 7
27, 28, and 52	To Ecclesiastical Residences and Lands sold	616,782 2 2	100 - -	616,882 2 2
	Ditto, received in Stock † - - -	- - -	225 - -	225 - -
	See Houses and Lands - - - -	74,483 - 2	- - -	74,483 - 2
31, and 12 (1872).	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, ss. 145 and 155) - - - - - -	137,432 14 -	- - -	137,432 14 -
	Carried forward - - - £.	16,539,954 18 8	814,192 17 11	17,194,451 16 1

* Nominal value of Guaranteed Land Stock, received in lieu of cash, under Section 17 of the Purchase of Land (Ireland) Act, 1891, and written off per contra.

† Includes 22,519*l.* Guaranteed Land Stock received for sales to tenants, under the Land Purchase Acts. Of this amount 4,514*l.* is retained by the Land Commission as a guarantee deposit under Section 3 of Purchase of Land (Ireland) Act, 1885.

of Church Temporalities in *Ireland*, from 26th July 1869 to 31st March 1894— *continued*.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1893.	Payments, 1st April 1893 to 31st March 1894.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1894.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	11,317,237 6 6	4,495 6 9	11,321,732 13 3
25	By National Monuments, Maintenance -	50,000 - -	- - -	50,000 - -
33, and 8 (1872).	By Leases of Tithe Rent-charge, Purchase of	99,483 2 4	521 11 -	100,004 13 4
11 and 12	By Charges and Incumbrances affecting Property - - - - - - - - -	103,740 8 3	57 13 5	103,798 1 8
66	By Payments to Persons appointed to Ecclesiastical Offices, between 26th July 1869 and 1st January 1871 - - - - -	18,548 4 1	- - -	18,548 4 1
40	By College of Maynooth - - - - -	372,331 - 6	- - -	372,331 - 6
34	By Expenses attendant on Sales of Property -	9,210 7 7	11 1 -	9,221 8 7
55	By Proportion of Income paid over to the Clergy - - - - - - - - -	103,310 14 -	- - -	108,310 14 -
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - - - - -	406 11 -	- - -	406 11 -
11 and 12	By Tithe Rent-charges paid - - - -	1,860 15 11	- - -	1,860 15 11
11 and 12	By Quit and Crown Rents paid - - -	2,430 14 9	- - -	2,430 14 9
11 and 12	By Rent Abatements, &c.:			
	From Tithe Rent-charge:			
	Poor rate allowed - - - - -	322,026 7 5	13,525 6 4	335,551 13 9
	From Lands:			
	Poor rate, remissions, &c. - -	65,197 8 5	2,405 6 5	67,602 14 10
11 and 12	By Rates, Taxes, &c. - - - - - -	6,331 8 11	3 13 2	6,335 2 1
—	By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charge, &c. - -	4,523 2 4	- - -	4,523 2 4
24, 50, 66, and 5 (1872).	By Building Charges - - - - - -	238,923 12 2	- - -	238,923 12 2
—	By Expenditure under 48th Section of "The Irish Church Act, 1869":			
	For building and enlarging churches -	92,430 19 6	- - -	92,430 19 6
—	By Expenditure under 49th Section of "The Irish Church Act, 1869":			
	For repair of churches - - - - -	70,318 4 6	- - -	70,318 4 6
	For church requisites, salaries of clerks, sextons, &c. - - - - - - -	64,989 4 5	- - -	64,989 4 5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable -	47,910 10 7	- - -	47,910 10 7
11	By Superannuation Allowances (granted prior to 27th July 1869) - - - - -	1,010 3 6	- - -	1,010 3 6
7 (1872)	By Refund to Purchasers of Tithe Rent-charge in respect of Poor Rate - - - -	4,052 17 7	- - -	4,052 17 7
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	313,633 1 8	- - -	313,633 1 8
37	By Audit of Accounts (Cost of Audit) - -	13,058 18 2	180 - -	13,238 18 2
	Carried forward - - - £.	13,327,965 4 1	21,199 18 1	13,349,165 2 2

II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 26th July 1869 to 31st March 1893.	Receipts, 1st April 1893 to 31st March 1894.	Total Receipts from 26th July 1869 to 31st March 1894.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	16,539,954 18 8	814,192 17 11	17,194,451 16 1
	IV.—Miscellaneous.			
11 and 12	To Dividends and Interest:			
	On Government Stocks - - - -	30,546 13 1	- - -	30,546 13 1
	On Bank of Ireland Stock - - -	27,821 10 -	460 - -	28,281 10 -
	On Guaranteed Land Stock - - -	92 7 8	1,276 4 10	1,368 12 6
	On other moneys - - - - - -	88,763 17 9	1,176 - 9	89,939 18 6
	On Guarantee Deposits - - -	12 12 5	48 19 2	61 11 7
—	To Proportionate Amount of Charges (Drainage and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy - -	8,063 5 -	- - -	8,063 5 -
11	To Deposit Account Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - -	671 - -	- - -	671 - -
29	To Primate Boulter's and other Trust Funds	10,618 8 4	- -	10,618 8 4
70	To Chapels of Ease—Repair Fund - -	40 9 1	- - -	40 9 1
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	13,500 - -	- - -	13,500 - -
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	21,359 2 7	- - -	21,359 2 7
11	To Private Subscriptions (for Building, Enlarging, and Repair of Churches) -	11,728 5 4	- - -	11,728 5 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - - - - -	47,515 7 4	- - -	47,515 7 4
	Carried forward - - - £.	16,800,687 17 3	817,154 2 8	17,458,145 19 5

of Church Temporalities in *Ireland*, from 26th July 1869 to 31st March 1894—*continued*.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1893. £. s. d.	Payments, 1st April 1893 to 31st March 1894. £. s. d.	Total Payments from 26th July 1869 to 31st March 1894. £. s. d.
	Brought forward - - -	13,327,965 4 1	21,199 18 1	13,349,165 2 2
4 (1881)	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated cost of the administration and management of the Church Property - - -	156,590 11 2	16,888 10 5	173,479 1 7
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) - - - - - - -	50,552 3 9	614 10 –	51,166 13 9
28 (1891)	By Superannuation Allowances (Irish Church Temporalities Commission) Act 54 & 55 Vict. c. 48 - - - - - - -	19 9 6	123 13 9	143 3 3
59 to 61	By Charges on Loans:			
	Stamp duty on debentures - - -	15,889 17 6	- - -	15,889 17 6
	Bankers' commission on remittances -	10,333 10 5	- - -	10,333 10 5
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	28,179 8 3	244 14 –	28,424 2 3
11	By Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - -	1,262 5 7	- - -	1,262 5 7
—	By Glebe House Advances.—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48) - - -	100 12 –	- - -	100 12 –
—	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20) - - - - - - - -	3,023 1 9	- - -	3,023 1 9
29	By Primate Boulter's and other Trust Funds	11,537 17 7	- - -	11,537 17 7
70	By Chapels of Ease.—Repair Fund - -	640 5 –	- - -	640 5 –
	Irish Church Act, 1869 (32 & 33 Vict. c. 42).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Principal of Church Loan repaid:			
	By annuity - - - - -	1,899,320 5 10	216,939 11 3	2,116,259 17 1
	By other repayment - - -	4,771,166 11 2	120,877 – –	4,892,043 11 2
	For interest on Church Loan - -	4,018,220 14 1	78,764 8 9	4,096,985 2 10
	Intermediate Education (Ireland) Act, 1878 (41 & 42 Vict. c. 66, s. 8).			
—	By Intermediate Education Board:			
	For interest of debentures - - -	463,125 – –	32,500 – –	495,625 – –
	National School Teachers' (Ireland) Act, 1879 (42 & 43 Vict. c. 74, s. 3).			
—	By the Commissioners for the Reduction of the National Debt:			
	For interest - - - - - -	507,000 – –	39,000 – –	546,000 – –
	Carried forward - - - £.	25,264,926 17 8	527,152 6 3	25,792,079 3 11

II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 26th July 1869 to 31st March 1893.	Receipts, 1st April 1893 to 31st March 1894.	Total Receipts from 26th July 1869 to 31st March 1894.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	16,800,687 17 3	817,154 2 8	17,458,145 19 5
	Irish Church Act, 1869 (32 & 33 Vict. c. 42).			
59 to 61	To the Commissioners for the Reduction of the National Debt:			
	For Advances for the purposes of the Irish Church Act, 1869 - - -	9,000,000 - -	- - -	9,000,000 - -
	Relief of Distress (Ireland) Acts (43 Vict. c. 4, and 43 & 44 Vict. c. 14).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Advances made by them - -	1,271,500 - -	- - -	1,271,500 - -
—	To the Commissioners of Public Works in Ireland:			
	For Advances repaid by them - -	453,000 19 11	49,582 3 8	502,583 3 7
	For Interest of Advances - - -	102,230 5 2	8,292 3 1	110,531 8 3
	Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans under the Public Works Loan Act, 1882 (s. 6) - - - - - -	950,000 - -	- - -	950,000 - -
	To the Commissioners of Public Works in Ireland. For repayment of Principal unissued - - - -	827 9 10	- - -	827 9 10
—	To the Irish Land Commission Account:			
	For Transfer of Advances Repaid under the 16th section:			
	Principal - - - - - - -	4,871 17 9	623 19 -	5,495 16 9
	Interest - - - - - - -	7,349 9 10	728 1 11	8,077 11 9
	Carried forward - - - £.	28,590,476 19 9	876,380 10 4	29,307,161 9 7

of Church Temporalities in *Ireland*, from 26th July 1869 to 31st March 1894—*continued*.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1893.	Payments, 1st April 1893 to 31st March 1894.	Total Payments from 26th July 1869 to 31st March 1894.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	25,264,926 17 8	527,152 6 3	25,792,079 3 11
	Royal University (Ireland) Act, 1881 (44 & 45 Vict. c. 52).			
	By Royal University of Ireland:			
—	For annuity - - - - - -	230,000 - -	20,000 - -	250,000 - -
	Relief of Distress (Ireland) Acts (43 Vict. c. 4, and 43 & 44 Vict. c. 14).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Advances - - -	530,287 16 11	44,502 10 -	574,790 6 11
—	By the Commissioners of Public Works in Ireland:			
	For Amount paid to them to be applied in making Advances and Grants - -	1,269,932 15 7	- - -	1,269,932 15 7
	Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Loans - - - - -	297,309 9 7	30,875 - -	328,184 9 7
—	By the Irish Land Commission Account:			
	For Amount transferred to provide for Advances under the 16th section -	950,000 - -	- - -	950,000 - -
—	By Tithe Rent-charges repaid:			
	For Amount of Tithe Rent-charges repaid in respect of Arrears of Rent remitted in pursuance of the Act (Sect. 17) - -	3,792 15 4	- - -	3,792 15 4
	Relief of Distressed Unions (Ireland) Act, 1883 (46 & 47 Vict. c. 24), and Poor Relief (Ireland) Act, 1886 (49 Vict. c. 17).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - - - -	20,290 4 -	3,036 5 6	23,326 9 6
	For Interest of Loans - - - -	5,013 3 -	352 10 9	5,365 13 9
—	By the Commissioners of Public Works:			
	For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor - - - - - - - -	30,362 15 -	- - -	30,362 15 -
	Sea Fisheries (Ireland) Act, 1883 (46 & 47 Vict. c. 26).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - - - -	145,000 - -	25,000 - -	170,000 - -
	For Interest of Loans - - - -	39,295 12 7	3,410 6 10	42,705 19 5
—	By the Commissioners of Public Works:			
	For sums to be applied as a Sea Fisheries Fund - - - - - -	247,000 - -	- - -	247,000 - -
	Carried forward - - - £.	29,033,211 9 8	654,328 19 4	29,687,540 9 -

II.—Account of the Receipt and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 26th July 1869 to 31st March 1893.	Receipts, 1st April 1893 to 31st March 1894.	Total Receipts from 26th July 1869 to 31st March 1894.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	28,590,476 19 9	876,380 10 4	29,307,161 9 7
	Relief of Distressed Unions (Ireland) Act, 1883 (46 & 47 Vict. c. 24), and Poor Relief (Ireland) Act, 1886 (49 Vict. c. 17).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as *per contra* - - - - - -	30,362 15 –	- - -	30,362 15 –
—	To the Commissioners of Public Works:			
	For repayment of balance of Principal unissued - - - - - - -	105 – –	- - -	105 – –
	Sea Fisheries (Ireland) Act, 1883 (46 & 47 Vict. c. 26).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as *per contra* - - - - - -	250,000 – –	- - -	250,000 – –
	Poor Relief (Ireland) Act, 1886, Piers and Roads Commission (49 Vict. c. 17).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as *per contra* (Sect. 11) - - -	20,000 – –	- - -	20,000 – –
—	To Miscellaneous Receipts - - - -	115,614 14 7	864 2 4	116,478 16 11
—	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5):			
	Schedules A. and C. - - - - -	155,047 7 5	1,581 13 9	156,629 1 2
	Schedule E. - - - - - - -	2,907 9 3	- - -	2,907 9 3
—	To Securities sold:			
	Cash received for 2,159*l.*–*s.* 3*d.* Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 Vict. c. 48) - - - - - -	40 – –	2 119 – 3	2,159 – 3
	Other Sales of Stock - - - -	647,709 4 6	58,200 – –	705,909 4 6
	£.	29,812,263 10 6	939,145 6 8	30,591,712 16 8

The Irish Land Commission,
25 July 1894.

F. W. D. Mitchell, Accountant.

of Church Temporalities in *Ireland*, from 26th July 1869 to 31st March 1894—*continued.*

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1893.	Payments, 1st April 1893 to 31st March 1894.	Total Payments from 26th July 1869 to 31st March 1894.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	29,033,211 9 8	654,328 19 4	29,687,540 9 –
	Poor Relief (Ireland) Act, 1886, Piers and Roads Commission (49 Vict. c. 17).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - - - -	12,000 – –	2,000 – –	14,000 – –
	For Interest of Loans - - - -	3,220 13 2	262 7 2	3,483 – 4
—	By the Commissioners of Public Works:			
	For sums paid to them on behalf of the Piers and Roads Commission (Sect. 10)	20,000 – –	- - -	20,000 – –
	Seed Potatoes Supply Act, 1890 (54 Vict. c. 1, ss. 3 and 5).			
—	By Commissioners of Public Works:			
	For Interest on Loans to Boards of Guardians - - - - - -	12,569 2 1	3,402 – 8	15,971 2 9
	For Abatements on Cash Sales - -	985 12 7	- - -	985 12 7
	Purchase of Land (Ireland) Act, 1891 (54 & 55 Vict. c. 48, s. 35).			
—	By Congested Districts Board:			
	For Interest - - - - - -	57,839 13 5	41,250 – –	99,089 13 5
—	By Miscellaneous Payments - - -	29,630 15 10	297 5 3	29,928 1 1
29	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 40):			
70	Schedules A. and C. - - - - -	193,841 2 3	10,499 5 2	204,340 7 5
—	Schedule E. - - - - - -	2,907 9 3	- - -	2,907 9 3
—	By Securities Purchased:			
	Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 and 55 Vict. c. 48, *vide* "Sales and Redemptions" - - - - - -	37,745 11 5	48,339 9 7	86,085 1 –
—	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts - -	5,231 – –	17,288 – –	22,519 – –
—	By other purchases of Stock - - - -	243,385 – 4	- - -	243,385 – 4
—	By Balances, viz.:			
	On 31st March 1893 - - - - -	159,696 – 6	—	—
	On 31st March 1894 - - - - -	- - -	161,477 19 6	161,477 19 6
	£.	29,812,263 10 6	939,145 6 8	30,591,712 16 8

STOCK BALANCES on the 31st March 1894:	£. s. d.
Bank of Ireland Stock - - - - -	4,000 – –
Guaranteed Land Stock - - - - -	41,931 – 9

Edward T. Bewley,
S. J. Lynch,
Fredk. S. Wrench,
Gerald FitzGerald,
Murrough O'Brien,
} Irish Land Commissioners.

III.—SALES OF PROPERTY.

(1.)—In the Year ended 31st March 1894.

NATURE OF PROPERTY SOLD.	Annual Rent.	PURCHASE MONEY. Cash and Stock. (*Vide* Account, pp. 7 and 12.)	PURCHASE MONEY. Loans and Mortgages.	Total Purchase Money.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tithe rent-charge	2,755 7 8	36,724 8 11	20,877 6 11	57,601 15 10
Lands, &c.:				
Perpetuity rents	574 19 6	11,933 14 9	- -	11,933 14 9
Renewable leaseholds, yearly and other tenures	1,042 5 -	16,661 10 -	- -	16,661 10 -
Rights to mines and quarries		5 - -	- -	5 - -
Ecclesiastical residences and lands		325 - -	- -	325 - -
Totals £.		65,649 13 8	20,877 6 11	86,527 - 7

(2.)—For the Period from 26th July 1869 to 31st March 1894.

NATURE OF PROPERTY SOLD.	Annual Rent.	PURCHASE MONEY. Cash and Stock. (*Vide* Account, p. 12.)	PURCHASE MONEY. Loans and Mortgages.	Total Purchase Money.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tithe rent-charge	240,010 2 10	703,188 12 9	4,396,950 8 3	5,100,139 1 -
Lands, &c.:				
Perpetuity rents	68,407 3 8	962,519 1 3	742,448 18 7	1,704,967 19 10
Renewable leaseholds, yearly and other tenures	104,084 15 4	1,222,800 5 1	1,143,583 16 11	2,366,384 2 -
Rights to mines and quarries		3,270 19 6	444 10 6	3,715 10 -
Ecclesiastical residences and lands		691,590 2 4	131,446 16 5	823,036 18 9
Conversion of renewable leaseholds into perpetuities		137,432 14 -	214,892 16 6	352,325 10 6
Totals £.		3,720,801 14 11	6,629,767 7 2	10,350,569 2 1

IV.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31ST MARCH 1894.

TITHE RENT-CHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Arrears due 1st April 1893.	Rental for Year ended 31st March 1894.	TOTAL.	Received within the Year.	Remitted or Written off.	Arrears due 31st March 1894.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Permanent Church Revenue:						
Tithe rent-charge	109,747 5 6	172,489 3 10	282,236 9 4	190,328 6 11	5,798 2 1	86,110 – 4
Lands perpetuity rents	36,377 18 8	55,812 15 4	92,190 14 –	63,384 6 6	90 – –	28,716 7 6
Lands, renewable leaseholds, and other tenures	2,591 2 8	1,892 2 11	4,483 5 7	2,234 14 7	1,529 11 11	718 19 1
Mortgages, landed property, interest	5,501 15 –	15,872 10 –	21,374 5 –	17,493 1 6	*174 6 –	3,706 17 6
Mortgages, converted leaseholds, interest	2,818 4 11	7,332 7 2	10,150 12 1	8,714 17 1	– –	1,435 15 –
Terminable Church Revenue:						
Tithe annuities	26,691 1 3	172,375 11 2	199,066 12 5	182,774 1 9	1 3 4	16,291 7 4
Land annuities	31,583 16 4	45,004 2 5	76,587 18 9	48,336 7 8	†1,212 18 1	27,038 13 –
Glebe-house mortgages, interest	– –	1 6 –	1 6 –	1 6 –	—	—
Glebe-house mortgages, instalments	– –	8 2 8	8 2 8	8 2 8	—	—
TOTALS £.	215,311 4 4	470,788 1 6	686,099 5 10	513,275 4 8	8,806 1 5	164,017 19 9

* This sum is made up thus:

	£. s. d.
Capitalised arrears of instalments	12 – –
Excess of charge in previous account	30 – –
Interest on mortgage (irrecoverable)	132 6 –
	£. 174 6 –

† Mortgages cancelled:—Mortgagors Interest was evicted by the Commissioners, 1,212*l.* 18*s.* 1*d.*

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tithe rent-charge, mortgages, and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31st March 1894.

(signed) *J. O'Donnell,*
Deputy Superintendent, Church Property Department.

V.—CAPITAL LIABILITIES in respect of ADVANCES, &c.

TO WHOM PAYABLE.	ACT UNDER WHICH ADVANCE WAS OBTAINED, OR LIABILITY CREATED.	Balances Outstanding, 1st April 1893.	Liability created in the Year 1893–94.	TOTAL.	Paid off in the Year 1893–94 (*vide* Account, pp. 7 and 8).	Balances Outstanding, 31st March 1894.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
The Commissioners for the Reduction of the National Debt.	Irish Church Act, 1869 (32 & 33 Vict. c. 42)	2,329,513 3 –	– – –	2,329,513 3 –	337,816 11 3	1,991,696 11 9
Ditto – – – ditto	Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14).	1,271,500 – –	– – –	1,271,500 – –	– – –	1,271,500 – –
Ditto – – – ditto	Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47)	950,000 – –	– – –	950,000 – –	– – –	950,000 – –
Ditto – – – ditto	Relief of Distressed Unions (Ireland) Act, 1883 (46 & 47 Vict. c. 24), and Poor Relief (Ireland) Act, 1886 (49 Vict. c. 17, Part I.).	10,072 11 –	– – –	10,072 11 –	3,036 5 6	7,036 5 6
Ditto – – – ditto	Sea Fisheries (Ireland) Act, 1883 (46 & 47 Vict. c. 26)	105,000 – –	– – –	105,000 – –	25,000 – –	80,000 – –
Ditto – – – ditto	Poor Relief (Ireland) Act, 1886 (49 Vict. c. 17, Part II.)	8,000 – –	– – –	8,000 – –	2,000 – –	6,000 – –
Ditto – – – ditto	National School Teachers (Ireland) Act, 1879 (42 & 43 Vict. c. 74).	1,300,000 – –	– – –	1,300,000 – –	– – –	1,300,000 – –
The Intermediate Education Board	Intermediate Education (Ireland) Act, 1878 (41 & 42 Vict. c. 46).	1,000,000 – –	– – –	1,000,000 – –	– – –	1,000,000 – –
The Royal University of Ireland	Royal University of Ireland Act, 1881 (44 & 45 Vict. c. 52)	* —	—	—	—	—
The Congested Districts Board	Purchase of Land (Ireland) Act, 1891 (54 & 55 Vict. c. 48)	1,500,000 – –	– – –	1,500,000 – –	– – –	1,500,000 – –
	TOTALS £.	8,474,085 14 –	– – –	8,474,085 14 –	367,852 16 9	8,106,232 17 3

* The liability under the Act 44 & 45 Vict. c. 52, is in the form of an Annuity of 20,000 *l.* The capital liability is estimated at 600,000 *l.* (*vide* Parliamentary Paper, No. 153, 1882).

VI.—RELIEF OF DISTRESS (IRELAND) ACTS, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14).

ACCOUNT of the ADVANCES made to the COMMISSIONERS of PUBLIC WORKS, and of REPAYMENTS of such ADVANCES.

	£. s. d.	£. s. d.
Amount advanced to 31st March 1893		1,269,932 15 7
Advanced in the Year 1893–94		– – –
		1,269,932 15 7
Less,—Free Grants made in 1881–82		19,069 3 –
		1,250,863 12 7
Less,—Repayments by Board of Works to 31st March 1893	453,000 19 11	
Repayments in the Year 1893–94 (*vide* Account, p. 8)	49,582 3 8	
		502,583 3 7
		748,280 9 –
Less,—Principal discharged to 31st March 1893	7,730 10 9	
Principal discharged in the Year 1893–94	1,536 17 3	
		9,267 8 –
BALANCE outstanding on 31st March 1894 £.		739,013 1 –

VII.—ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).

No. 1.—ACCOUNT of MONEYS borrowed from the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, and transferred to the IRISH LAND COMMISSIONERS' ACCOUNT, to meet the Expenditure under this Act.

			£. s. d.
Total Amount borrowed and transferred to Land Commission Account			950,000 – –
	—	Payments in 1893-94.	
Amounts expended thereout; to 31st March 1893:—	£. s. d.	£. s. d.	
Payments to, or for the benefit of landlords	763,696 19 1	—	
Advances to landlords in respect of Arrears of Rent	27,010 2 11	—	
Payments to the Commissioners of Public Works, for Grants for Emigration and Migration purposes.	134,000 – –	—	
Rent-charges under Land Act, 1881, cancelled and charged on Irish Church Fund	16,831 1 2	—	
Total Expenditure £.	941,538 3 2	—	
Less,—Amount of Advances to Landlords refunded	53 6 5	—	
			941,484 16 9
Balance on 31st March 1894 £.			8,515 3 3

No. 2.—ACCOUNT of MONEYS advanced under Section 16 of the ACT, and repayable to the CHURCH TEMPORALITIES FUND.

			£. s. d.
Advanced to 31st March 1893			27,010 2 11
Advanced in the Year 1893-94			—
		£. s. d.	27,010 2 11
Less,—Repayments of Principal to 31st March 1893		4,871 17 9	
Repayments in the Year 1893-94		623 19 –	
			5,495 16 9
Balance on 31st March 1894 £.			21,514 6 2

CHURCH TEMPORALITIES (IRELAND).

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in *Ireland*, for the Year ended 31st March 1894, together with the ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1894.

(*Presented pursuant to Act* 32 *&* 33 *Vict. c.* 42, *s.* 37.)

Ordered, by The House of Commons, *to be Printed,*
7 *February* 1895.

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THIRTY-NINTH REPORT

OF

HER MAJESTY'S CIVIL SERVICE COMMISSIONERS,

WITH

APPENDIX.

Presented to Parliament by Command of Her Majesty.

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1895.

[C.—7888.]

THIRTY-NINTH REPORT.

MAY IT PLEASE YOUR MAJESTY,

WE, Your Majesty's Civil Service Commissioners, humbly offer to Your Majesty this our Thirty-ninth Report relating to the examinations held under our directions during the year 1894.

The total number of cases in our hands during the year 1894 was 29,673,* which may be distributed under the following heads:— Number of cases dealt with in 1894.

	Decided.	Under consideration.	Total.
I. Cases falling under the Order in Council of June 4th, 1870 - -	21,438	1,971	23,409
II. Cases not falling under this Order, viz.:—			
(*a.*) For Home Services - -	1,790	463	2,253
(*b.*) For Indian Services -	308	—	308
(*c.*) For Military Services -	2,199	668	2,867
(*d.*) For Naval Services - -	785	1	786
(*e.*) For Colonial Services -	—	50	50
Total - - -	26,520	3,153	29,673

Compared with the year 1893 the figures in the first column show an increase, under Head I., of 2,088, and a decrease, under Head II., of 2,633, the result in the aggregate being a decrease of 545 of cases decided within the year.

HOME SERVICES.

During the year under review the results of 76 competitions (excluding the Indian, Military, Naval, and Colonial Services, and examinations for promotion) were announced, of which 38 were Open Competitions. Competitions in 1894.

These included two competitions for Assistantships of Excise three for Out-door Officerships of Customs, one for 14 Clerkships Class I., of the Civil Service, and one for 18 Assistant Surveyorships of Taxes in the Inland Revenue.

* In this and similar statements a candidate who appeared twice (or oftener) is counted as two (or more) candidates.

I 86350. Wt. 25784.

Three vacancies among Assistant Surveyors of Taxes, one vacancy as Principal Clerk, Stamps and Taxes Department, Edinburgh, one vacancy as Assistant Cashier in Her Majesty's Naval Yards, and one vacancy as Expense Account Officer under the Admiralty were filled by the promotion of Second Division Clerks.

During the year eight vacancies, of a kind usually filled by Open Competition under the Class I. Regulations, were provided for by transfer and three by promotion.

CLASS I.

A public announcement was made in the course of the year 1894 that Class I. examinations would be held for the future jointly with the open competitions for the Civil Service of India; but it was thought desirable that, before beginning the new system, one more competition should take place under the old regulations. Though this examination was not actually held until January 1895 it was announced in the autumn of 1894, and it will be convenient to include it in reviewing the general results of the competitions which have been held since Regulations I. were issued in 1870.

In the course of these 25 years 26 competitions have been held under Regulations which, so far as Europeans are concerned, may be said not to have differed from those in force during a concurrent period of 23 years for the Civil Service of India. The great variations in the limits of age for the latter service which have taken place since 1870, and the alterations which have been made in the system of making deductions from the candidates' marks, preclude any strict comparisons between the two examinations; but in each the standard has shown a tendency to rise.

The average of the marks obtained by the first candidate in the 11 Class I. examinations held up to May 1880 was 1,823. In the 11 which followed the average was 2,164. In the four competitions held since November 1891 a somewhat different mode of making deductions from marks prevailed, so that, though the average had risen to 2,964, it is upon the comparison of the two earlier groups that our statement is founded.

The following list* shows the total number of Class I. Clerkships filled by Open Competition under the old regulations since 1870 :—

Admiralty - - - - -	26
Civil Service Commission - - -	7
Colonial Office - - - -	13
Carried forward - -	46

* This list excludes Assistant Surveyorships of Taxes, which have for some years past been filled by special competitions.

Brought forward - -	46
Customs - - - - -	4
Exchequer and Audit Office - - -	2
Home Office - - - -	6
India Office - - - -	17
Inland Revenue - - - -	5
Local Government Board, England - -	14
Local Government Board, Ireland - -	5
Lunacy Commission - - -	2
Patent Office - - - -	7
General Post Office - - - -	56
Record Office, England - - -	18
Record Office, Ireland - - -	11
Science and Art Department - -	3
Trade, Board of - - - -	4
Treasury - - - - -	9
War Office - - - - -	23
	232

It should be noted that clerkships in the Office of Woods, and in the Legacy Duty Department of the Inland Revenue, which rank as Class I. appointments, are now filled by special competitions limited to candidates who have had a legal training.

The total of Class I. Clerks appointed since 1870 would, no doubt, have been larger if the period covered by these figures had not been one of transition. The labours of the Playfair Commission in 1875 and of the Ridley Commission in 1887 have profoundly affected the organisation of the existing Civil Service, and the reduction in the number of superior appointments has been great, considering the development of the nation and the consequent increase of public business during the last quarter of a century. Although reductions were in progress, and Class I. competitions were actually suspended for four years, it has been found to be necessary that a small number of young men should be admitted from time to time to the Upper Division of the Civil Service, concurrently with the promotion to the same grade of some of the most meritorious among the Second Division Clerks. It will be seen, however, that on the average, only 10 Class I. Clerks have been appointed by open competition in each year, a number which cannot be regarded as excessive if, as stated in the Report of the Ridley Commission, it "is desirable "to secure young men of more liberal education for those posts "in the Service which are not simply clerical, but demand a "wider and more cultivated view of public affairs than can, as "a rule, be expected from youths entering by the lower "examination."

The following table furnishes details respecting the successful candidates at the Class I. competition of January 1895, similar to those furnished at p. v. of our 21st Report. From this it will be apparent that the candidates at present entering the Upper Division of the Home Civil Service differ in no respect from those who are successful for the India Civil Service, and would compare favourably with any similar number of young men entering the learned professions :—

Name.	Office to which Assigned.	School and Honours at University.
1. Wilkins, R. F. -	Treasury - -	Sedbergh. Balliol, Oxford. 1st Class Moderations, 2nd Class Literis Humanioribus, Craven Scholarship.
2. Naef, C. J. -	Admiralty - -	City of London. Merton, Oxford. 1st Class Moderations, 2nd Class Literis Humanioribus.
3. Hewby, L. J. -	Admiralty (afterwards transferred to Treasury).	St. Paul's. Magdalen, Oxford. 1st Class Moderations, 2nd Class Literis Humanioribus.
4. Ellis, W. D. - -	Colonial Office - -	Winchester. New College, Oxford. 1st Class Moderations, 1st Class Literis Humanioribus. Proxime accessit, Hertford Schol.
5. Allen, A. H. B. -	Customs - -	Marlborough. Corpus, Oxford. 1st Class Moderations, 2nd Class Literis Humanioribus.
6. Williamson, P. -	Inland Revenue - -	Westminster. ChristChurch, Oxford. 2nd Class Moderations, 2nd Class Literis Humanioribus.
7. Hughes, A. J. -	Post Office - -	Kingswood. Queen's College, Oxford. 1st Class Moderations, 3rd Literis Humanioribus.
8. Storr, F. - -	Admiralty - -	Harrow. New College, Oxford. 2nd Class Moderations, 2nd Class Literis Humanioribus.
9. Smith, J. L. S. -	Inland Revenue -	Clifton. New College, Oxford. 1st Class Moderations. 2nd Class Literis Humanioribus.
10. Howlett, R. R. -	India Office - -	Westminster. Christ's College, Cambridge. 1st Class Classical Tripos.
11. Duff, R. H. A. G. -	Local Government Board.	Sherborne. Lincoln, Oxford. 2nd Class Honours Modern History.

The subjoined table shows, as far as possible, the previous education and training of an equal number of the candidates

who took the highest places in a recent open competition for Second Division Clerkships :—

Order of Merit.	Schools at which educated.	Age on leaving School.	Subsequent Occupation.
1	(i.) Private school. (ii.) Board school.	14	Boy Copyist, 4 years.
2	(i.) Private school. (ii.) National school. (iii.) Private school.	15	Boy Clerk, Second Division Clerk, Clerk to Auctioneer.
3	(i.) Private school. (ii.) King Edward's School, Bath.	17	Clerk to Surveyor of Taxes.
4	(i.) Private school. (ii.) United Westminster Schools.	15	Boy Copyist, 4 years.
5	(i.) Private school. (ii.) Kendal Grammar School.	15½	Boy Clerk in Civil Service.
6	(i.) Private school. (ii.) Middle Class school.	16	Do.
7	(i.) Campbeltown Grammar School. (ii.) Glasgow University, 2 sessions.	18	——
8	(i.) National school. (ii.) National school.	13	Draper's Assistant.
9	Emanuel School - - -	17	Boy Clerk in Civil Service.
10	George Watson's College, Edinburgh.	15½	Do.
11	(i.) Private school. (ii.) Rochester Mathematical School.	16	Do.

SECOND DIVISION.

Second Division Clerks are now employed in 62 Departments or Sub-Departments.

One open competition for Second Division Clerkships and one Limited Competition under Clause XI. of the Order in Council of 12th February 1876 were held in 1894. At these examinations 1,297 candidates competed for 205 appointments.

Number of appointments in the nineteen years 1876–1894.

The entire number of Second Division Clerks appointed since the date (12th February 1876) of the Order in Council which created the Division was, at the end of last year, 4,235; including 706 exceptionally appointed, chiefly from the class of Temporary Copyists.

Assignments for temporary duty.

The number of Second Division Clerks assigned during the year 1894 for temporary duty was 32.

Transfers.

Twenty-eight Clerks were transferred from one Department to another in 1893. The entire number of such transfers since the Order in Council of February 1876 is 547.

Probation.

There were 5 cases last year of the rejection of a Clerk on probation. Out of the whole number who have been admitted on probation, 129 have been rejected, of whom 95 were allowed further trials, which, so far as is at present known, have in no case proved unsatisfactory. The reasons for the rejections are given in detail at p. 52 of the Appendix.

Choice amongst Departments.

Under the rule laid down in 1884, by which Second Division Clerks are allowed to name the Departments in which they would prefer to serve, it was found to be possible last year to give effect to these preferences in a large majority of cases.

Boy Clerks.

Two examinations for Boy Clerkships were held in 1894. The number of boys selected was 325; and 1,600 candidates were examined. The aggregate numbers for the nineteen years, 1876–1894, were 17,591 candidates and 2,812 vacancies. Of these 17,591, however, 8,358 failed to show a competent proficiency in the obligatory subjects, handwriting, spelling, and arithmetic; so that the number of qualified competitors was reduced to 9,233, or rather more than three for every vacancy.

Probation of Boy Clerks.

Four Boy Clerks were returned to us last year as having failed to pass their probation. Three of these were subsequently re-assigned to other Departments.

In all 115 Boy Clerks have been rejected on probation, of whom 96 have been allowed a fresh trial in other Departments; the remainder have either resigned or have been removed from the list as unfit for the Service generally.

Competitions for technical appointments.

Of the 38 Open Competitions for the Home Service, the results of which were announced during the year, five were for situations of a professional or technical character, open only to persons who had undergone a certain amount of previous technical training, as explained in our twenty-ninth Report.

Competitions for non-technical appointments.

Of the 33 non-technical competitions, 14 were for appointments in the Post Office. In 8 of these fourteen, 4,064 female candidates competed for 210 situations; and in six, 2,070 boys competed for 524 situations.

Post Office appointments.

These figures show that the average number of female candidates competing for each situation, which was 15 in 1892, and had risen to 17 in 1893, had further risen to above 19 in 1894.

Temporary Copyists. Men.

The total number of Men Copyists on the Register on the 31st December last was 212; and the number in actual employment, as nearly as can be stated, 202.

Bonus and gratuity.

In pursuance of the provisions of the Minute issued by the Lords of the Treasury in December 1886, allowing bonus

and gratuity under certain conditions to be paid to Copyists, we have paid in the course of the year in all 519 bonuses amounting to 3,357*l.*, and gratuities on retirement in 16 cases amounting in all to 1,351*l.*

Abstractors.

Forty-three Temporary Copyists were promoted during the year to the situation of Abstractor or Assistant Clerk, a class of permanent officials described in our last Report, raising the total number of Copyists so promoted to 429.

Boy Copyists.

The number of Boy Copyists added to the Register in 1894, after passing the prescribed examination, was 228; the number of candidates from whom they were selected having been 790, but 110 candidates who though unsuccessful at an examination for Boy Clerkships, had reached the standard of qualification for Boy Copyists were placed on the Register, thus raising the total of registrations to 338. Besides the above, 26 were registered in virtue of the rule enabling successful candidates at examinations for Boy Clerkships to serve as Boy Copyists pending their appointment as Boy Clerks, and 10 Boy Copyists were restored to the Register. During the same period the number of withdrawals and removals was 390. The total number on the Register at the end of the year was 1,009, and the number serving 850.

Clause VII. of the Order in Council of 4 June 1870.

The number of new applications made to us in 1894, for the grant of certificates under the exceptional provisions of Clause VII. of the Order in Council of 4th June 1870, amounted to 467. This clause has now been used in 4,277 cases altogether; in the great majority of which examination has been wholly dispensed with. Certificates have been granted in 3,979 cases, and refused in 170. The balance includes cases undecided at the end of 1894, and cases in which candidates declined to proceed, &c.

Health.

The system of allowing candidates whose health has been unfavourably reported on to have, on request, a further examination by a physician or by a medical board has already been referred to in our Reports; but in July 1893 a great extension was given to it in consequence of an expression of the wish of the Postmaster-General that in all such cases occurring in his Department the candidate should be offered the option of a special examination by a physician or surgeon selected by this Board. This concession was almost at the same time extended to candidates of other classes.

From the 11th July 1893 to 31st December 1894 as many as 242 appeals have been allowed, including the cases of Second Division and Boy Clerks non-accepted on the ground of health. In 126 cases the further inquiry has resulted in favour of the candidates, but in 116 the adverse report has been sustained. With a view to preventing disappointments of this description

the Commissioners have issued a Memorandum on Medical Examinations giving detailed information, which it is hoped may prevent many persons whose health is not sound from applying for admission to competitions.

Indian Services.

Civil Service of India.

The annual open competition for the Civil Service of India was held in August 1894. Sixty-one appointments, subsequently increased to sixty-two, were offered, which were distributed as follows amongst the several Presidencies, &c.:—

North-West Provinces, Punjab, Oudh, and Central Provinces	25
Bengal, Lower Provinces, including Assam	15
Madras	8
Bombay	7
Burma	7

The number of competitors was 131, or about two for each vacancy.

According to the information supplied by the 62 successful competitors in August 1894, when they were applying for admission to the competition, 24 had completed a full University course and were entering for the examination without any special preparation beyond that afforded by their own Colleges or University teachers; 4 others dispensed with special preparation but had not completed a full University course; 29 had, in addition to a University course of greater or less duration, been specially prepared; while 5 relied entirely on special preparation.

In October 55 candidates who had completed their one year's term of probation in this country came up for their final examination. With one exception all of these candidates were pronounced duly qualified for admission to the Civil Service of India. The candidate excepted failed in the literary examination.

India Forest Department.

The annual examination for the Forest Service of India was held in June. Thirty-eight candidates attended, of whom the required number, viz., 6, were selected for admission to Cooper's Hill College.

India Police Service.

An examination was held also in June for appointments in the India Police Service. This examination was attended by 47 candidates, of whom 7, on their subsequently passing a qualifying examination in Riding, were selected for appointment

Military Services.

Two competitions were held as usual in the year for Cadetships in the Royal Military College. In the summer 510, and in the winter 469, candidates competed. The number of cadetships offered at each of these examinations was 101 (of which 83 were for infantry, 14 for cavalry, and 4 for West India regiments). In addition, at the two examinations 54 University candidates competed for 16 Commissions in the Army, and 31 candidates were examined, of whom 15 passed, as Queen's Cadet, Queen's Indian Cadet, Page of Honour, &c. Royal Military College.

According to the information supplied by the 97 competitors successful for infantry and cavalry cadetships at the summer examination when they were applying for admission to the examination, 42 entered without any special preparation beyond that afforded by the schools at which they were educated, and 55 had, in addition to a school education of greater or less duration, been specially prepared.

At the winter examination it appears that out of 97 successful competitors only 27 came direct from school or from home tuition, whilst 70 had been specially prepared.

For the Royal Military Academy, Woolwich, two competitions were held. At the June examination 252 competitors presented themselves, but as 94 failed in the obligatory portion of the examination, only 158 qualified candidates competed for the 50 vacancies offered. At the November examination 220 competitors presented themselves, of whom 86 failed in the obligatory subjects, leaving only 134 qualified candidates to compete for the 45 vacancies offered. According to the information supplied by the 50 successful competitors when they were applying for admission to the summer examination, 33 entered without any special preparation beyond that afforded by the schools at which they were educated, whilst 17 had, in addition to a school education of a greater or less duration, been specially prepared. Royal Military Academy.

At the November examination it appears that out of 45 successful competitors 23 came direct from school, and 22 had been specially prepared.

Two examinations were also held (in April and November) for Lieutenants of Militia desirous of qualifying themselves, so far as literary subjects are concerned, for admission to subsequent competition in military subjects for commissions in the Regular Army. The April examination was attended by 116 candidates, of whom 58 qualified; the November examination by 95 candidates, of whom 32 qualified. Lieutenants of Militia.

During the year also twelve candidates were examined under the Regulations for the Examination of Officers of the Colonial Local Military Forces for Commissions in the Army, of whom, so far as the results had been ascertained at the close of the year, two were successful.

Two examinations of Officers of the Army in Modern Foreign Languages were also held in 1894. These were attended by 101 officers, of whom 54 passed the minimum qualifying examination, 31 were declared to be qualified as Interpreters, and 4 others satisfied the preliminary test imposed upon candidates desiring to pursue the study of specified languages abroad.

Naval Services.

Naval Cadets.

Two examinations were held in 1894 of boys nominated by the Lords of the Admiralty to compete for Naval Cadetships. At the June examination 173 boys competed for 65 ordinary Cadetships, and at the December examination 186 boys competed for 67 ordinary Cadetships. At the June examination two boys failed to pass the test examination prescribed for "Service" Cadets, *i.e.*, Cadets selected by the Board of Admiralty from sons of meritorious officers in the Army, Navy, or Marines; and at the December examination one boy passed and another failed to pass such test examination. According to the Admiralty Regulations, a certain number of Cadetships are given annually to sons of gentlemen in the Colonies, on the recommendation of the Secretary of State for the Colonies, provided they pass a qualifying examination, which usually takes place at Colonial stations on board the Admiral's ship, under the superintendence of a chaplain or other officer, examination papers being sent from this Office for the purpose. Nine such candidates were examined in the year 1894, of whom three passed the examination and six failed.

Assistant Clerkships in the Navy.

Two competitions were held in 1894 for Assistant Clerkships in the Navy. At the earlier competition, held in June, 79 boys nominated by the Lords of the Admiralty competed for eleven ordinary vacancies. At the second examination, held in November, 73 boys, similarly nominated, competed for eleven Assistant Clerkships of the ordinary kind. Two boys were nominated to Clerkships reserved for sons of officers of the Navy who have distinguished themselves in the Service, one of whom passed the qualifying examination.

Naval Officers.

Five naval officers were examined during the year in modern foreign languages, and all were reported qualified.

Engineer Students.

An open competition was held in April for Engineer Studentships in the Navy. The competition was attended by 133 candidates, 39 of whom passed a qualifying examination and were admitted.

Simultaneously with the competitive examination fifteen other candidates nominated by the Lords of the Admiralty, including three Colonial candidates, were subjected to a qualifying examination for as many studentships. Six reached the qualifying standard.

Dockyard apprentices.

An open competitive examination was held as usual in April for the entry of Apprentices in Her Majesty's Dockyards. There were 584 candidates, of whom 440 passed a qualifying examination, and 235 were admitted.

Colonial Services.

Eastern Cadetships.

No Competition for Eastern Cadetships was held in 1894.

Civil Service of Jamaica.

An examination for the Civil Service of Jamaica was held in that island in 1894, but had not been decided on the 31st December of that year.

Fees.

Fees.

The value of the fee stamps presented by candidates at examinations held in the year 1894 was 14,094*l.* against 10,660*l.* in the previous year.

Examiners.

The following list contains the names of the gentlemen who, under the general superintendence of our Senior Examiner, and the Permanent Examiners, Mr. Butler, Mr. Bonar, and Mr. Sargant, assisted us on various occasions during the year* in the conduct of our examinations:—

Geography; History; English Language and Literature, &c.—Professor S. Alexander; T. Arnold; A. J. Ashton; A. O. D. Bartholeyns; A. J. M. Bell; F. G. Bertram; Professor J. F. Blake; H. C. Bowen; R. C. Bunbury; Rev. W. W. Chandler; G. G. Chisholm; Rev. Dr. W. O. Cleave; J. A. Cramb; C. N. Cresswell; Col. A. M. Delavoye; H. N. Dickson; Professor E. Dowden; W. B. Duffield; Dr. J. G. Fitch; W. Fitzpatrick; Professor S. R. Gardiner; Rev. H. B. George; S. Gibson; C. J. Griffiths; T. W. Haddon; J. G. Hay Halkett; Dr. Fitzedward Hall; V. W. C. Hamlyn; A. Hassall; Rev. J. F. Heyes; Rev. J. N. Hoare; J. C. Horobin; R. Howlett; E. E. Humphreys; E. P. Jacobsen; H. Johnson; E. L. Kearney; S. Kearns; Lt.-Col. C. C. King; Professor W. Knight; W. W. Ladelle; Rev. Dr. T. H.

* 1894.

L. Leary; W. Little; R. Lodge; H. E. Malden; J. R. V. Marchant; Professor J. M. D. Meiklejohn; Professor F. C. Montague; F. H. Murphy; E. Myers; G. K. Paley; S. C. Paul; H. A. Perry; F. York Powell; A. O. Prickard; G. W. Prothero; M. Prothero; Professor W. Raleigh; G. Saintsbury; T. Bailey Saunders; T. Scratton; Rev. E. W. South; G. F. Stevenson; Rev. D. C. Tovey; F. C. Walrond; C. Knight Watson; Rev. J. T. Watson; B. Whishaw; P. F. Willert; Rev. C. J. Wynne.

Holy Scripture.—Rev. Dr. T. H. L. Leary; Rev. E. Ledger.

Greek and Latin Languages, Literature, and History.—E. Abbott; T. Arnold; A. J. Ashton; Rev. Dr. W. O. Cleave; F. W. Cornish; M. S. Dimsdale; T. W. Haddon; J. A. Hamilton; W. R. Hardie; W. E. Heitland; R. D. Hicks; Rev. H. A. Holden; Rev. Dr. T. H. L. Leary; Rev. E. Ledger; W. M. Lindsay; R. W. Macan; G. E. Marindin; M. W. C. Marklove; R. A. Neil; Rev. T. L. Papillon; Professor G. G. Ramsay; J. S. Reid; J. Y. Sargent; Rev. W. A. Spooner; Rev. W. Bedell Stanford; G. F. Stevenson; Professor R. Y. Tyrrell; Rev. E. M. Walker; Prof. G. C. Warr; Rev. W. Wayte; Rev. W. G. S. Whicker; Rev. R. Whiston.

French.—Professor R. Atkinson; S. Barlet; A. O. D. Bartholeyns, J. Boïelle; E. A. Cazalet; Rev. A. C. Clapin; A. Cogery; Rev. J Congreve; D. R. de Fontanier; Col. A. M. Delavoye; A. Esclangon; S. Gibson; Alfred Hamonet; A. Huguenet; Mrs. A. Kühlke; Henri Van Laun; H. W. G. Markheim; E. L. Naftel; B. L. O'Donnell; C. H. Pearson; J. A. Perret; C. C. Perry; Prof. A. M. Selss; Professor Henri Testard; A. A. Tilley.

German.—Dr. F. Althaus; Professor R. Atkinson; C. W. S. Corser; G. F. Fairholme; S. Gibson; H. E. Goldschmidt; Dr. H. Hager; Dr. N. Heinemann; Dr. K. Lentzner; E. L. Naftel; Dr. E. Oswald; Rev. Dr. J. J. Overbeck; C. C. Perry; T. Bailey Saunders; Prof. A. M. Selss; Dr. H. Oskar Sommer; Dr. J. Wallraf; W. Wallraf; P. F. Willert; H. J. Wolstenholme.

Italian.—Professor R. Atkinson; Professor A. Farinelli; C. C. Lacaita.

Irish.—J. Molloy.

Spanish.—Ramon Tejada.

Portuguese.—B. P. Pargana.

Russian.—E. A. Cazalet; G. F. Fairholme.

Turkish.—Rev. A. Tien.

Arabic.—Capt. A. M. Mantell; Rev. A. Tien.

Sanskrit.—A. A. Macdonell; Dr. M. Winternitz.

Roumanian.—D. Nedeyano.

Mathematics, Pure and Mixed.—T. H. Attwater; Dr. W. H. Besant; Rev. J. Bond; Dr. R. Bryant; S. O. Buckmaster;

Professor A. S. Butler; W. W. Cheriton; Captain D. S. Cleeve; F. Baden Fuller; J. G. Hay Halkett; W. H. Hall; Professor H. Hart; R. Rymer Jones; E. L. Kearney; Professor P. R. Scott Lang; Rev. W. H. Laverty; Rev. E. Ledger; Major P. A. Macmahon; Captain A. M. Mantell; Rev. J. J. Milne; Professor G. M. Minchin; Professor C. Niven; G. K. Paley; Dr. E. J. Routh; Professor H. S. Hele Shaw; W. F. Sheppard; W. Stewart; Rev. G. S. Ward; C. Waters; Rev. Dr. H. W. Watson; B. Whishaw; Professor B. Williamson; Rev. J. R. Wilson; R. J. Woods.

Chemistry; Electricity and Magnetism; Heat and Light; Geology and Mineralogy; Physics; Physical Geography.—Professor A. S. Butler; Professor F. Clowes; Professor H. B. Dixon; W. T. Goolden; Professor A. H. Green; H. Wilson Hake; Professor J. W. Judd, C.B.; Professor G. D. Liveing; J. E. Marr; H. F. Newall; Professor J. H. Poynting; Professor A. W. Reinold; Professor J. E. Reynolds; F. Rutley; A. Scott; Professor W. J. Sollas; Professor J. J. Thomson.

Botany; Zoology; Animal Physiology.—F. Frost Blackman; Professor F. Orpen Bower; Professor F. Gotch; Dr. S. J. Hickson; Professor E. Ray Lankester; Dr. A. Sheridan Lea; Dr. M. T. Masters; E. B. Poulton; Professor S. H. Vines; H. Marshall Ward.

Moral Sciences, Logic, Political Economy, and Political Science. Professor S. Alexander; Professor C. F. Bastable; Professor J. H. Bernard; B. Bosanquet; Rev. W. W. Capes; H. F. B. Compston; Professor W. Cunningham; B. E. Hammond; W. E. Johnson; A. Robinson; Professor W. R. Sorley; G. F. Stout; Professor W. Wallace.

Law and History (Constitutional and Political).—Sir W. R. Anson; A. J. Ashton; Dr. H. Bond; W. W. Buckland; R. Campbell; S. W. Casserley; Professor F. C. Montague; G. K. Paley; Sir F. Pollock, Bart.; T. Raleigh; T. S. Soden; E. A. Whittuck.

Factories and Factory Legislation.—Dr. G. P. Bate.

Architecture, Civil Engineering and Surveying, Mechanical Engineering, Practical Geometry, and Geometrical Drawing, &c.—Rev. J. Bond; Capt. S. D. Cleeve; Major W. Coles; Professor B. Fletcher, F.R.I.B.A.; Captain L. C. Jackson; E. L. Kearney; W. H. Mills; Col. H. C. Seddon; Professor H. S. Hele Shaw; W. Castle Turner, C.E.; H. Ward, C.E.

Freehand Drawing.—Capt. R. M. Alexander; M. A. Buckmaster; W. Clifton; Major L. G. Fawkes; Captain L. C. Jackson; Rev. W. Kingsley.

Book-keeping.—E. E. Humphreys; B. Whishaw.

School Management and Organisation.—Dr. J. G. Fitch.

Vocal Music.—Dr. J. F. Bridge.

Practical Farming.—Professor R. Wallace.

Sanitary Engineering.—Col. H. C. Seddon; H Ward.
Shorthand.—W. H. Gurney Salter.
Telegraphy.—W. T. Goolden.
Knowledge of Telegraph Stores.—J. Gavey.
Bookbinding.—W. J. Leighton.
Mining.—H. Bauerman.

Employed at the Final Examination of Candidates selected for the Civil Service of India, &c.

Law of India, &c.—Sir C. P. Ilbert, K.C.S.I., C.I.E., A. Rumsey.
History of British India.—H. G. Keene, C.I.E.
Political Economy.—Professor H. S. Foxwell.
Hindustani.—J. T. Platts.
Bengali.—W. S. Seton-Karr.
Marathi.—Rev. Dr. J. Murray Mitchell.
Tamil.—E. W. Bird.
Burmese.—Lieut.-General Horace A. Browne.
Sanskrit.—Dr. Fitzedward Hall.
Persian.—Capt. R. St. John.
Arabic.—Rev. A. Tien.
Riding.—Lieut.-Col. J. F. Brough, R.H.A.; Lieut.-Col. E. Blaksley.

All which we humbly submit to Your Majesty's most gracious consideration.

Witness our hands, this twenty-third day of August, one thousand eight hundred and ninety-five.

W. J. COURTHOPE.
FRANCIS HERVEY.

APPENDIX.

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Revision of Regulations.

Competitions to be held concurrently with those for the Civil Service of India.

[2270.]

CLASS I.

The Secretary, Civil Service Commission, to the Secretary, Treasury.

Sir, 26th April 1894.

The Civil Service Commissioners have had under consideration the recent open competitive examination for clerkships (Class I.) in the Civil Service, the result of which will be shortly declared. They find that whereas the number of vacancies to be filled by means of that competition is 10, the number of candidates who presented themselves was only 24, and this notwithstanding that every effort was made to make the advent of the examination known as widely as possible, and to place the regulations for it in the hands of persons who were likely to be suitable candidates. The result, however, the Commissioners cannot view with satisfaction. The number of competitors appears to them to be disproportionate to the number of clerkships to be filled, and the amount received in fees is out of proportion to the cost of the examination.

On reviewing the history of previous examinations, it seems to the Commissioners that when examinations of this kind are held at tolerably regular intervals the number of candidates tends to increase. Thus at the examination of December 1886, which was the last of a series which had been held for some years at intervals of not more than about 10 or 11 months, the number of competitors had risen to 89, although the situations at first offered for competition were only two existing, and two prospective vacancies in the New Higher Division. On the other hand, at the examination of November 1891, which was the first examination held after a break of nearly five years, the number of competitors was only 26, notwithstanding that the vacancies at first announced were six clerkships of the Class I. Grade. It is true that in the interval the limits of age had been reduced from 18–24 to 22–24, whereby the field from which candidates might be drawn was narrowed, but the Commissioners are disposed to think that the great falling off in the number of competitors was due chiefly to the uncertainty which had previously existed as to when the next examination was likely to be held, and that this uncertainty had induced intending competitors for the Home Civil Service to betake themselves to other pursuits. A similar uncertainty existed for some time prior to the next examination, which was held in January 1893, and at that examination the number of competitors was only 38.

The Commissioners think that the remedy for this undesirable dearth of candidates is to be found in allowing it to be understood that an examination for clerkships (Class I.) in the Civil Service will be held in each year in which vacancies occur, or are likely to occur, and that it will be held at a particular period of the year. If their Lordships of the Treasury are disposed to concur in this view, the Commissioners would propose that the examination should take place concurrently with the open competitive examination for admission to the Civil Service of India in August, a time of year which appears on the whole to be best

suited for the Universities. By this arrangement a considerable economy would be effected, as the same examination papers would serve the double purpose of testing the qualification of candidates for both the Home and Indian Services. The number of competitors for both services would probably be materially increased, and there would be a proportionate rise in the amount of fees paid to the Imperial Exchequer. It is also anticipated that a larger number of highly qualified Candidates would be induced to enter for the examinations.

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It would only remain for the Commissioners to arrange, subject to their Lordships' approval, for such an apportionment between the India Office and this Department of the cost of the two examinations as might be equitable, and for such alterations in the details as would be necessary in order to assimilate, so far as is desirable, the schemes of examination. But the Commissioners propose to defer the consideration of this question until they are informed that their Lordships of the Treasury see no objection to the general principle of the arrangements herein indicated, when they will address a further communication to their Lordships on this matter.

I have, &c.

The Secretary, Treasury, to the Civil Service Commissioners.

MY LORD AND SIR, 25th May 1894.

IN reply to Mr. Lockhart's letter of the 26th ultimo, I am directed by the Lords Commissioners of Her Majesty's Treasury to state that, having regard to the very small number of competitors who attended the recent examination for clerkships (Class I.), my Lords concur with you in the opinion that some change of practice is called for; and they are ready to consider a scheme as suggested in the letter under reply, for holding future examinations for these clerkships concurrently with the examination held annually in August for admission to the Indian Civil Service. My Lords note your opinion that by this means a considerable economy might be effected, while the number of well-qualified candidates might be expected to increase considerably.

My Lords must, however, stipulate that power should be reserved to you to hold a separate examination for Class I. Clerkships at another time of year, if the exigencies of the Service should require this to be done.

I am, &c.

The Secretary, Civil Service Commission, to the Secretary, Treasury.

SIR, 6th June 1894.

I AM directed by the Civil Service Commissioners to acknowledge the receipt of your letter of the 25th ultimo, stating that the Lords Commissioners of Her Majesty's Treasury were prepared to consider a scheme for holding future examinations for Class I. Clerkships concurrently with the examination held annually in August for admission to the Civil Service of India.

In reply, I am to observe that as the schemes of examination for Class I. Clerkships and for the Civil Service of India are framed on the same general principles, it appears to the Commissioners desirable that the differences of detail between the two schemes should be abolished,

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and they would accordingly propose that the arrangement of subjects and marks now in force for the Indian Civil Service should be accepted for the Home Civil Service.

It will be observed by their Lordships that the scheme for the India Civil Service examination, drawn up by Lord Macaulay's Committee, was originally adopted as the basis for the existing scheme for Class I. Clerkships, and that the former scheme was revised in 1890 with a view to bring it into conformity with the educational arrangements of the present time.

A copy of the existing scheme for the India Civil Service is enclosed herewith for their Lordships' inspection. It may be, perhaps, well to point out that Arabic and Sanskrit are included in this scheme, not merely because they are useful for Indian purposes, but because in both the Universities of Oxford and Cambridge it is now possible to obtain the B.A. degree through the Honour School in Oriental languages. Under such circumstances, though it is in the highest degree improbable that these subjects would be taken by candidates for Class I. Clerkships, the Commissioners do not think it would be advisable to omit them from the scheme.

I have, &c.

The Secretary, Treasury, to the Civil Service Commissioners.

MY LORD AND SIR, 6th September 1894.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to refer to your letter of the 6th of June last, and to inform you that, after careful consideration, they agree to your proposal that the scheme of examination now in force for the Indian Civil Service shall be adopted in future for the annual concurrent competition for Class I. of the Home Civil Service and for the Indian Civil Service, to the holding of which my Lords have already signified their approval.

The limits of age, and also the fees payable by each candidate are at present different in the two services, and my Lords will be prepared to consider any suggestion on this point which you may desire to offer.

As at present advised, however, my Lords would not regard with favour the admission of a candidate to compete for a situation in Class I. of the Home Civil Service at an age earlier than 22.

I am, &c.

The Secretary, Civil Service Commission, to the Under Secretary of State, India Office.

SIR, 17th October 1894.

I AM directed by the Civil Service Commissioners to transmit, for the information of the Secretary of State for India in Council, the enclosed copy of correspondence which has taken place between this Department and the Treasury on the subject of holding concurrent competitions for the India Civil Service and for clerkships of the Class I. Grade in the Home Civil Service, and I am to state that the Commissioners would be obliged if they could be favoured with

the views of your Department upon certain questions which arise in connexion with the proposed changes.

CLASS I.

Revision of Regulations.

It will be observed that it has been determined that the subjects of examination now prescribed for the Civil Service of India shall be adopted in the case of competitions for clerkships of the Class I. Grade of the Home Civil Service, and that it is hoped that considerable economy may be effected by making the same papers serve the double purpose of testing the qualifications of candidates for both Services. It will also be observed that the Commissioners hope to arrange, subject to the approval of the Treasury, for such an apportionment between the Indian and Home Exchequers of the cost of the consolidated examinations as may be equitable. In pursuance of this object, it is necessary, in the first place, to ascertain that your Department sees no objection in principle to some such apportionment, and the Commissioners would be glad to learn that the suggestion commends itself to the Secretary of State.

Competitions to be held concurrently with those for the Civil Service of India.

[2270.]

In the meantime, however, it may be convenient that the Commissioners should indicate a plan upon which they think the apportionment might be made in the first instance. Taking as a basis the experience of the last five examinations for the Home Civil Service (Class I.), the Commissioners think that the cost of such an examination (exclusive of certain incidental expenses) under the regulations hitherto in force may be taken approximately as amounting to 500*l.*, and they are inclined to propose that, in the case of the first concurrent examination a rebate of one half of that sum, viz., 250*l.*, should be allowed on the amount of the charges borne by India in respect of the open competitive examination for the Indian Civil Service. If this plan should find favour with the Secretary of State for India in Council, the Commissioners would be prepared to submit it to the Treasury for approval, with the understanding, if so desired, that the arrangement should be reconsidered by the light of the experience to be gained by one, or, at most, two, of the proposed annual concurrent examinations under the new scheme. At the present moment the Commissioners are not satisfied that they have sufficient data upon which to base proposals for a more exactly calculated or more permanent arrangement, but at the same time they would be happy to consider any other proposal which your Department might desire to make.

Another question arises in connexion with the fees payable by candidates. The fee for admission to an open competitive examination for the Civil Service of India is 5*l.*; that for admission to an open competitive examination for clerkships, Class I., in the Home Civil Service is 6*l.* The Commissioners have it in contemplation to suggest to the Treasury that the fee payable by candidates who may enter themselves as competitors for the Civil Service of India only should be 6*l.*, and that those who may enter for both the Indian and Home Services at a concurrent competition should be 8*l.*; but before making any definite proposal upon the subject, they think it would be an advantage if they could be favoured with the views of the Secretary of State for India upon the matter.

As a question has been raised by the Treasury with regard to the limits of age for candidates for Class I. Clerkships, it may, perhaps, be convenient to remark that the Commissioners, as at present advised, are indisposed to suggest any alteration in the limits now prescribed for such candidates, viz., 22–24; but they think it desirable that the date for determining the age of candidates should

CLASS I.

Revision of Regulations.

be the same for both Services, and they would be glad if this could be altered from the 1st of April to the 1st of January in each year.

I have, &c.

Competitions to be held concurrently with those for the Civil Service of India.

The Under Secretary of State, India Office, to the Secretary, Civil Service Commission.

[2270.]

SIR, 13th February 1895.

YOUR letter of the 17th of October last has been considered by the Secretary of State in Council, and I am instructed to make the following replies with regard to the several proposals which it contains.

No objection will be raised to the two competitions being combined, and Mr. Secretary Fowler will accept the proposed contribution of 250*l.* in regard to the cost of the first consolidated examination, subject to what is said below, and on the distinct understanding that the arrangement will be revised, if it should appear that it throws any additional or undue charge on the revenues of India, or is open to objection on any other ground. He must also stipulate for complete liberty, without reference to any other authority, to alter the regulations at any time. This seems to be essential to enable the Secretary of State for India in Council to carry out the duty imposed on him by 21 & 22 Vict. c. 106. sec 32.

As regards the fee to be charged, Mr. Fowler is prepared to agree to this being raised from 5*l.* to 6*l.*; but he is decidedly of opinion that it is not desirable to throw any difficulty in the way of those who may wish to enter for both services, or who, having failed to obtain a position qualifying them for the service which they would have preferred, may, upon reflection, desire to accept that which is offered to them. He therefore trusts that the fee of 6*l.* may be exacted from all candidates alike, and may be held to admit them to a choice of services, in case their position in the examination is such as to entitle them to such choice.

With regard to the limits of age, it would be inconvenient, if not impossible, to make, this year, the change suggested in your letter. If, however, the Commissioners will be good enough to explain their reasons for recommending this alteration, the Secretary of State in Council will carefully consider this point when next the subject of the regulations comes forward for review.

I have, &c

The Secretary, Civil Service Commission, to the Secretary, Treasury.

SIR, 19th February 1895.

WITH reference to the question of holding open competitive examinations for clerkships (Class I.) in the Civil Service concurrently with the open competitive examinations for the Civil Service of India, and especially to your letter of the 6th of September last, wherein it is stated that the Lords Commissioners of Her Majesty's Treasury would

be prepared to consider any suggestions which the Civil Service Commissioners might desire to offer in regard to the limits of age fixed for, and the fees payable by, candidates.

CLASS I.

Revision of Regulations.

I am directed to state, for the information of the Lords of the Treasury, that the Commissioners, as at present advised consider that the limits of age for candidates for clerkships (Class I.) in the Civil Service should remain as determined by the Order in Council of 15th of August 1890, viz. 22–24; and, with regard to the fees payable by candidates, I am to state that the Commissioners think it expedient that when an open competitive examination for Class I. Clerkships, is held concurrently with a competition for the Civil Service of India, a candidate should be allowed to enter for both competitions on payment of a fee of 6*l*. They would be glad therefore to learn that the Lords of the Treasury are pleased to concur in this opinion.

Competitions to be held concurrently with those for the Civil Service of India. [2270.]

When the regulations respecting open competitive examinations for clerkships (Class I.) in the Civil Service are assimilated, so far as the subjects of examination are concerned, to those for the Civil Service of India, and the examinations are held concurrently, the Commissioners propose to use labour for which India pays, viz., the preparation of papers and valuation of candidates' work, for the purpose of determining the order of merit of candidates for the Home Civil Service. Consequently it would seem proper to arrange for such an apportionment between the Indian and Home Exchequers of the cost of the consolidated examinations as may be equitable.

Taking as a basis the experience of the five examinations for the Home Civil Service (Class I.), which immediately preceded the recent examination, the Commissioners reckon that the cost of a Class I. Examination (exclusive of certain minor incidental expenses) may be taken approximately as amounting to 500*l*. Under the proposed new arrangement almost the whole of this expenditure will be saved. The Commissioners propose therefore that, in the case of the first consolidated examination, this Department should hand over 250*l*. to the India Office, in consideration of the use made of labour paid for out of Indian revenues. The Commissioners have ascertained that the India Office is prepared to assent to the proposed arrangement on the understanding that it will be revised, if it should appear that it throws any additional or undue charge on the revenues of India, or is open to objection on other ground. The contemplated arrangement, if carried into effect, will, it is confidently anticipated, result in a considerable saving to the Imperial Exchequer, and will probably increase the amount of fees received from candidates. The Commissioners therefore recommend it to the Lords of the Treasury for approval.

I am to add that if these proposals should be agreed to by the Treasury, the Commissioners will, in due course, submit, for the approval of their Lordships, revised regulations respecting open competitive examinations for clerkships (Class I.) in the Civil Service.

I have, &c.

The Secretary, Treasury, to the Civil Service Commissioners.

MY LORD AND SIR, 28th February 1895.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, in reply to your report of the 19th instant,

CLASS I.

Revision of Regulations.

Competitions to be held concurrently with those for the Civil Service of India.
[2270.]

that they are pleased to approve of your proposals with reference to the holding of open competitive examinations for clerkships, Class I., in the Civil Service concurrently with the open competitive examination for the Civil Service of India, viz.:—

(1.) That the limit of age for the clerkships, Class I., in the Civil Service should remain as it is.

(2.) That a candidate should be allowed to enter for both competitions on payment of a fee of 6*l.*

(3.) That as the preparation of papers and valuation of work paid for by India will be used for the purposes of the Home Civil Service examination, and nearly the whole cost of the latter will thereby be saved, a payment of 250*l.* should be made by you to the India Office on the occasion of the first consolidated examination.

I am, &c.

SECOND DIVISION.

SECOND DIVISION.

Revision of Regulations.
[2271.]

The Secretary, Civil Service Commission, to the Secretary, Treasury.

SIR, 25th April 1894.

I AM directed by the Civil Service Commissioners to acquaint you, for the information of the Lords Commissioners of Her Majesty's Treasury, that it will become necessary to hold, at an early date, another competition for clerkships of the Second Division of the Civil Service.

The Commissioners estimate the number of such clerkships likely to fall vacant within six months at 126, which number, increased by 10 per cent., is 139.

It is calculated that the number of appointments to be made in consequence of this estimate will be 100, but the Commissioners propose to apply to their Lordships for power to add to the number later on, if this course should appear to be desirable.

I am to request that the Commissioners may be informed whether their Lordships approve of this competition being held, and of the above-mentioned estimate.

The Commissioners would also be glad to be informed whether their Lordships are pleased to approve of the fee being altered to 2*l.*, viz., 10*s.*, as at present, for the preliminary examination and 1*l.* 10*s.* for the competitive examination.

I am at the same time to state that, for some time past, the Commissioners have had under consideration the question of the desirability of retaining the existing preliminary examination, and have come to the conclusion that it might with advantage be abolished. Consequently I am to observe that, if their Lordships are pleased to approve of its being carried into effect forthwith, the Commissioners are prepared at once to alter the regulations accordingly. In such case the fee for the single examination should, the Commissioners think, be fixed at 2*l.*,

candidates who have previously passed the preliminary examination being allowed a reduction of 10*s*.

SECOND DIVISION.

If, however, their Lordships are disposed to think that this matter requires lengthened consideration, the Commissioners would be glad, as it is desirable to announce the examination at an early date, if their Lordships would reserve the consideration of it for the present, and approve of a competition being held under the existing regulations, a copy of which is herewith enclosed*, subject to the alteration in the fees, which is referred to in the earlier part of this letter.

Revision of Regulations.

[2271.]

I have, &c.

The Secretary, Treasury, to the Civil Service Commissioners.

MY LORD AND SIR, 30th April 1894.

IN reply to Mr. Lockhart's letter of the 25th instant, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that, in the circumstances represented by you, they sanction your proposals—

(*a*) to hold at an early date an open competition for 100 vacancies in the Second Division;

(*b*) to raise the fee required from candidates from 30*s*. (viz., 10*s*. for the preliminary and 20*s*. for the competitive examination) to 2*l*. for the competitive examination only, the preliminary examination being abolished. Candidates who have already passed the preliminary examination will, as you propose, pay 30*s*. only for the competitive examination.

I am, &c.

BOY CLERKS.

BOY CLERKS.

The Secretary, Civil Service Commission, to the Secretary, Treasury.

No obligatory subjects.

[2363.]

SIR, 19th November 1894.

I AM directed to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that the Civil Service Commissioners have for some time past had under consideration the desirability of modifying the regulations respecting open competitive examinations for boy clerkships in the Civil Service by the omission of the paragraph which renders ineligible any candidate who may fail to satisfy the Commissioners of his competency in any one of the following subjects, viz., Handwriting, Orthography, and Arithmetic. The struggle among candidates is so keen that the requirement to pass in particular subjects is not needed.

Accordingly, I am to request that their Lordships will be good enough to agree to the regulations being modified by the omission of the paragraph in clause 5 of the regulations, which has been struck out in the copy herewith enclosed.

I have, &c.

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* Not printed here.

BOY CLERKS.

No obligatory subjects.
[2363.]

ENCLOSURE.

EXTRACT from REGULATIONS showing proposed alteration.

5. The subjects of examination will be as follows:—

1. Handwriting.
2. Orthography.
3. Arithmetic, including Vulgar and Decimal Fractions.
4. Copying MS. (to test accuracy).
5. English Composition.
6. Geography.

~~No Candidate will be eligible who does not satisfy the Civil Service Commissioners of his competency in Handwriting, Orthography, and Arithmetic.~~

The number of persons to be selected at each examination will be published as part of the notice of every such examination.

The Secretary, Treasury, to the Civil Service Commissioners.

MY LORD AND SIR, 24th November 1894.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acknowledge the receipt of Mr. Hennell's letter of the 19th instant, and to state that my Lords have no objection to the alteration proposed in the regulations respecting open competitive examinations for boy clerkships in the Civil Service by the omission of the paragraph which renders ineligible any candidate who may fail to satisfy you of his competency in any one of the following subjects, viz., Handwriting, Orthography, and Arithmetic, on the assurance given that the regulation is no longer necessary.

I am, &c.

COLONIAL OFFICE.

COLONIAL OFFICE.

As to holding Civil Service Examinations in Malta.
[339A.]

The Under Secretary of State, Colonial Office, to the Secretary, Civil Service Commission.

SIR, 24th July 1894.

I AM directed by the Marquess of Ripon to transmit to you, to be laid before the Civil Service Commissioners, a copy of a despatch from the Governor of Malta, calling attention to a resolution passed by the Council of Government on the 26th of July 1893, "That a humble "address be presented to His Excellency the Governor, requesting "him to use his influence with Her Majesty's Government to permit "such of Her Majesty's subjects, natives of these islands, as may wish "to compete for the Army and Navy, or the Civil Service in England "and India, to be examined in Malta, under such regulations as the "Civil Service Commissioners may deem it expedient to lay down."

A similar application was made in 1878, and renewed in 1881, and formed the subject of a correspondence between this Department, the Civil Service Commission, and the Treasury, which was laid before Parliament in 1884, in the Paper C. 4187.

COLONIAL OFFICE.

As to holding Civil Service Examinations in Malta. [339A.]

In 1881, the Civil Service Commissioners were willing to hold in Malta preliminary examinations for the Army and for men clerkships of the Lower Division of the Civil Service, and also the competitive examinations for admission to the registry of temporary copyists, and for men clerkships of the Lower Division, but no other competitive examinations; the Treasury, however, while offering no objection to the holding of preliminary examinations in Malta, objected to the holding there of any competitive examinations for situations out of Malta, and this decision was communicated to the Government of Malta.

In view of this renewed expression of the wishes of the people of Malta, Lord Ripon wishes that the question of holding competitive examinations in the island for the Second Division of the Civil Service may be reconsidered, and before addressing the Lord Commissioners of the Treasury on the subject, he would be glad to be informed whether, if the objection of the Treasury were withdrawn, the Civil Service Commissioners would be willing to hold such examinations in Malta, and in any other Crown Colony which may apply for the same privilege.

I am, &c.

ENCLOSURE.

The Palace, Valetta,
2nd July 1894.

MY LORD,

I HAVE the honour to inform your Lordship that on the 26th July 1893, the following resolution was passed by the Council of Government:—

"That a humble address be presented to His Excellency the Governor, requesting him to use his influence with Her Majesty's Government to induce them to permit such of Her Majesty's subjects, natives of these islands, as may wish to compete for the Army and Navy, or the Civil Service in England and India, to be examined in Malta under such regulations as the Civil Service Commissioners may deem it expedient to lay down."

2. The opportunity, at the time, did not appear suitable for pressing such a request upon the Imperial Government; but in view of the renewed attention lately given to the matter in the Council of Government, I would beg to recommend the subject for your Lordship's favourable consideration.

I have, &c.
(Signed) ARTHUR LYON FREMANTLE,
Governor.

The Most Honourable
The Marquess of Ripon, K.G.,
&c. &c. &c.

The Secretary, Civil Service Commission, to the Under Secretary of State, Colonial Office.

3rd August 1894.

SIR,

I AM directed by the Civil Service Commissioners to acknowledge the receipt of Mr. Wingfield's letter of the 24th ultimo, enclosing copy of a despatch from the Governor of Malta, and inquiring whether, in view of the wish therein expressed, the Civil Service Commissioners would be willing, if the objection formerly urged by the Treasury were withdrawn, to hold competitive examinations for the Second Division of the Civil Service in Malta, and in other Crown Colonies which might apply for the same privilege.

In reply, I am to state, for the information of the Marquess of Ripon, that the Commissioners have given most careful consideration to this

COLONIAL OFFICE.

As to holding Civil Service Examinations in Malta. [339A.]

proposal, but that they find that the practical difficulties which would arise, if this proposal were adopted, would be most serious.

If Malta alone were in question, it would no doubt be possible to arrange so that the examinations might be held in that island, at the cost of some delay. But it is also proposed to extend the concession to the Colonies generally, and it would probably be impossible to refuse to the others a boon granted to one. One consequence would be, the Commissioners apprehend, that the final announcement of the result of the competitions would be so greatly delayed that the efficiency of these examinations as one of the most important means of supplying the requirements of the public service would be gravely impaired. It has to be borne in mind, moreover, that the subsequent inquiries into the health and character, &c. of successful candidates domiciled in the Colonies, would be a further cause of considerable delay. The assignment, moreover, of such candidates would present further difficulties.

In view of these considerations, the Commissioners, while fully sympathising with the object aimed at, doubt whether, under existing conditions, the proposal is practicable.

I have, &c.

TREASURY.

TREASURY.

Uncertificated employment. [2141A.]

The Secretary, Treasury, to the Civil Service Commissioners.

22nd December 1894.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that they have had under consideration the question raised in Mr. Lockhart's letters of 9th June 1893* and 17th February 1894* as to the employment of uncertificated persons in the Civil Service under the notice in the London Gazette of 16th January 1872.

My Lords have also had occasion to review the question of the employment without certificates of persons in the personal employment of heads of Departments paid out of lump sums voted by Parliament for the purpose.

Such persons are in no sense Civil Servants, but are appointed and removed by the head of the Department at pleasure. The Public Accounts Committee, however, in paragraph 28 of their Third Report 1894, expressed the opinion that the employment ought to be included in Schedule B. of the Order in Council of 4th June 1870, and my Lords in their Minute on the Report have, in deference to this expression of opinion, stated as follows, viz.:—

With regard to those clerks and messengers who are paid out of lump sums granted to heads of Departments for defraying the cost of their staffs, the Committee agree with the Public Accounts Committee of 1893 that these and like appointments should be gazetted into Schedule B. of the Order in Council of 4th June 1870. The view of this Board, which is stated by the Committee, has been adverse to the inclusion in Schedule B. of persons so employed, on the ground that they are in the temporary personal employment of the Head of the

* Not printed here.

Department, and are not Civil Servants. Notwithstanding that view, however, my Lords are prepared, as was intimated before the Committee on behalf of the Treasury, to defer to the view which has commended itself to the Public Accounts Committees of two successive years, and will accordingly take steps for carrying out the arrangement so far as the particular circumstances of each Department conveniently admit of the change. An essential point will be to make it perfectly clear that by the proposed change the temporary employés in question acquire no claim to permanent employment, and no title to pension when their employment ceases.

TREASURY.

Uncertificated employment. [2141A.]

There are thus two classes of persons whose employment, according to the view which my Lords are now prepared to accept, requires to be regularised, namely, (*a*) persons employed temporarily but for longer periods than fall within the intention of the Gazette notice of 16th January 1872, (*b*) persons employed without reference to the Gazette notice and without certificates as the personal employés of the Head of a Department.

My Lords propose to insert in the London Gazette a notice bringing the employment of these two classes of persons under Schedule B. of the Order in Council of the 4th June 1870, thus :—

(1.) Persons engaged under arrangements sanctioned by the Treasury, in the employment of the Head of a Department, and paid out of a lump sum assigned to him for the purpose.

(2.) Persons employed, for a period exceeding 12 months, on copying, or other routine work under direct supervision.

Where the consecutive employment of such persons does not exceed one year, my Lords consider that it falls within the Gazette notice of 16th January 1872 already referred to.

In making payments out of lump sums to copyists, typists, shorthand-writers, &c., it is important that due regard should be had to the rates of remuneration prescribed for similar classes throughout the Civil Service.

My Lords propose to require each Department concerned to submit yearly, at the time when its estimate is under consideration, a statement showing the duties on which each such person is engaged, and the rate at which he or she will be paid. Where the rate is above that at which corresponding service has ordinarily been supplied by your Department, my Lords propose to invite your opinion upon it.

The lump sums provided in the Estimates for copying, &c., will cover "routine work under direct supervision," but not clerical work of a class higher than that within the province of a copyist. Any such work must be provided for in the Estimate separately.

Before my Lords address a communication to the several Public Departments in the sense now indicated, they will be glad to be favoured with any observations which you may desire to offer on the subject.

I am, &c.

The Secretary, Civil Service Commission, to the Secretary, Treasury.

14th January 1895.

I am directed by the Civil Service Commissioners to acknowledge the receipt of your letter of the 22nd ultimo relative to the questions raised in my letters of 9th June 1893 and 17th February 1894, respecting the continued employment of uncertificated and unexamined persons in the Civil Service under the notice in the London Gazette of 16th January 1872 ; and dealing also with the further question adverted to in the 3rd Report of the Public Accounts Committee for last year, of persons in the personal employment of Heads of Public Departments.

TREASURY.

Uncertificated employment. [2141].

In reply, I am to state that it appears to the Civil Service Commissioners that the terms of the notice which the Lords Commissioners of Her Majesty's Treasury propose to insert in the "London Gazette" are such as to effect the objects desired, viz., to render regular the employment of uncertificated persons for periods which could not be considered to be covered by the terms of the Gazette notice of January 1872, and to comply with the desire expressed by the Public Accounts Committee in regard to persons who are in the personal service of Heads of Departments.

With reference to the persons proposed to be employed under clause (2) of the proposed notice, the Commissioners would suggest that their Lordships should take steps to secure that the selection should be limited to persons who are over 20, as the employment of persons under 20 at rates considerably above those paid to Registered Boy Copyists and boy clerks, would inevitably lead to discontent.

It would also appear to be expedient to fix a maximum limit of age, beyond which no persons should be engaged. As there may not improbably be some tendency to make permanent hereafter the employment of many of such persons, by means of qualifying examinations to be held under the provisions of Clause VII. of the Order in Council of 4th June 1870, it is desirable that they should not have reached such an age that, when subsequently made permanent Civil Servants, their retirement must become necessary before they have acquired a title to more than a small pension.

With reference to the rates of pay proposed, it is unnecessary to say more than that it would appear inexpedient that these uncertificated persons should be paid more than examined and Registered Men Copyists; and the Commissioners would suggest that it should be definitely stated that copying should be paid for at a rate not exceeding 10*d.* an hour, and that for shorthand and type-writing the rates already sanctioned by their Lordships should be followed, viz., 1*s.* 3*d.* an hour for shorthand writing, and 3*d.* per folio of 100 words for transcribing from shorthand into long hand. Your letter, indeed, proposes whenever a rate of pay above that at which corresponding service has ordinarily been supplied by this Department is suggested, to invite the opinion of this Board; and the Commissioners will readily give such assistance as may be in their power in dealing with any such cases which, they presume, need not be numerous. They observe with satisfaction that their Lordships have decided that, while lump sums provided in the Estimates for "copying, &c." will cover "routine work under direct supervision," they are not to cover clerical work of a class higher than that within the province of a copyist, and that any such work must be separately provided for in the departmental estimate. Any person who may be employed on such higher work ought, the Commissioners conceive, to be designated by a specific title, the employment, if purely temporary, to be gazetted, *eo nomine*, into Schedule B.; whilst, if the engagement is likely to be practically permanent, and to lead eventually to superannuation, a certificate of qualification under Clause VII. of the Order of 1870 should be obtained on the usual conditions.

The Commissioners would also suggest that the word "temporarily" should be inserted before "engaged" in the first notice, and before "employed" in the second, and that the sanction of the Treasury should be required in the case of the second as well as of the first.

I am to add that it would appear to be necessary that the Order in Council of August 9th, 1871, relating to temporary copyists should now be repealed.

I have, &c.

TREASURY.

Uncertificated employment. [2141A.]

The Secretary, Treasury, to the Civil Service Commissioners.

Treasury Chambers,
1st June 1895.

MY LORD AND SIR,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that they have had occasion to review the question of the prolonged employment of uncertificated persons in the Civil Service, under the Notice in the "London Gazette" of 16th January 1872.

They have also had under consideration the question of the employment without certificate of persons in the personal employment of heads of departments paid out of lump sums voted by Parliament for the purpose.

The latter persons are in no sense Civil Servants, but are appointed and removed by the head of the department at pleasure. The Public Accounts Committee, however, in paragraph 28 of their 3rd Report, 1894, expressed the opinion that the employment ought to be included in Schedule B. of the Order in Council of 4th June 1870, and My Lords in their Minute on the Report have, in deference to this expression of opinion, stated as follows, viz.:—

"With regard to those clerks and messengers who are paid out of lump sums granted to heads of departments for defraying the costs of their staffs, the Committee agree with the Public Accounts Committee of 1893 that these and like appointments should be gazetted into Schedule B. of the Order in Council of 4th June 1870. The view of this Board, which is stated by the Committee, has been adverse to the inclusion in Schedule B. of persons so employed, on the ground that they are in the temporary personal employment of the heads of the department, and are not Civil Servants. Notwithstanding this view, however, My Lords are prepared, as was intimated before the Committee on behalf of the Treasury, to defer to the view which has commended itself to the Public Accounts Committees of two successive years, and will accordingly take steps for carrying out the arrangement so far as the particular circumstances of each department conveniently admit of the change. An essential point will be to make it perfectly clear that by the proposed change the temporary employés in question acquire no claim to premanent employment, and no title to pension when their employment ceases."

There are thus two classes of persons whose employment, according to the view which My Lords are now prepared to accept, requires to be regularised; namely:—

(*a.*) Persons employed temporarily, but for longer periods than fall within the intention of the "Gazette" Notice of 16th January 1872. My Lords understand that such employés are usually employed on copying work, and paid out of the sum provided in the estimate for the department for copying &c.

(*b.*) Persons employed, without reference to the "Gazette" Notice, as the personal employés of the head of a department.

Such persons are not usually copyists, though copyists may be included among them, but are clerks or, in some cases, messengers. They are not paid out of the "copying" provision in a Vote, but out of an allowance provided for clerical assistance to the head of the department; as in the case of the Bankruptcy Department of the Board of Trade.

My Lords have accordingly caused a notice to be inserted in the London Gazette, adding to Schedule B. of the Order in Council of 4th June 1870.

TREASURY.

Uncertificated employment. [2141A].

(*a.*) Persons employed, for a period exceeding 12 months, on copying or other routine work under direct supervision.

(Where the consecutive employment of such persons does not exceed one year My Lords consider that it falls within the "Gazette" Notice of 16th January 1872 already referred to.)

(*b.*) Persons engaged under arrangements sanctioned by the Treasury in the employment of the head of a department, and paid out of a lump sum assigned to him for the purpose.

In making payments to copyists, typists, shorthand writers, &c. out of sums provided in the Estimates for copying it is important that due regard should be had to the rates of remuneration prescribed for similar classes throughout the Civil Service.

My Lords request that you will be so good as to cause a statement to be submitted annually to the Treasury, concurrently with the estimate for your department showing the duties on which each person is engaged who is paid out of the sum provided for copying, &c. and the rate at which he or she is paid.

It is, of course, understood that the sum voted by Parliament for copying, &c. covers "routine work under direct supervision," but not clerical work of a class higher than that within the province of a copyist. Any such work must be provided for in the Estimates separately.

I am, &c.

CORRESPONDENCE RELATING TO MILITARY ENTRANCE EXAMINATIONS.

Revision of Scheme of Examination.

The Director-General of Military Education to the Secretary, Civil Service Commission.

SIR, 21st May 1894.

I AM directed to forward the enclosed copy of the Report of the Committee appointed to inquire into the Entrance Examinations (in non-military subjects)* of candidates for commissions in the Army, with a request that you will be so good as to cause it to be returned with any remarks the Civil Service Commissioners may wish to offer thereon.

I have, &c.

The Secretary, Civil Service Commission, to the Director-General of Military Education.

SIR, 11th July 1894.

I AM directed by the Civil Service Commissioners to acknowledge the receipt of your letter of the 21st May, transmitting copy of the report of the Committee appointed by the Secretary of State for War, to inquire into the Entrance Examinations (in non-military subjects) of candidates for commissions in the Army

In reply, I am to state that the Civil Service Commissioners note that the Committee approve the principle which has hitherto guided the military authorities in framing the Army Examinations, namely, that it is desirable to encourage competitors to come to the examinations direct from the public schools, without having to resort to any intermediate place of study. They also observe that the Committee explain that in using the term "public school," they intend it not merely to refer to a few of the more important schools, but to include all schools of a public character giving secondary education. It may be hoped that this explanation will obviate misunderstanding in the future.

The Commissioners further observe that the Committee, while approving the principle on which the subjects of examination are at present classified, proceed to suggest certain changes in point of detail. The alteration, however, by which Latin is removed from Class I can not be regarded as a mere "change of detail." The views of this Commission on this subject have been fully set before the Committee in the evidence of the First Commissioner, and are also in entire agreement with the report drawn up by the minority of the Committee, so

Latin.

* Report of the Committee appointed to inquire into the Entrance Examinations (in non-military subjects) of Candidates for Commissions in the Army, published by H.M. Stationery Office. (C. 7378, 1894.)

Revision of Scheme of Examination.

that on the present occasion it only appears necessary to state that, in the opinion of this Board, so long as the military authorities profess to base the Army examinations on the general lines of the school curriculum, Latin should retain in the Army examinations a place corresponding to the position it holds in the secondary education of this country; and that any change should only be made for weighty reasons. No trace of such reasons, however, appears in the report, while the weight of evidence taken is decidedly adverse to the proposal.

The Commissioners apprehend, that if, under these circumstances, the recommendation to remove Latin from its present position in the scheme should be adopted, the feeling of uncertainty and insecurity which, to a certain extent already exists, owing to repeated changes in the Regulations, would be aggravated; and this, notwithstanding the recommendation embodied in par. 28 of the report with the view of securing permanency of system.

Mathematics.

With reference to the other changes proposed in the syllabus,* the Commissioners would observe, in the case of Mathematics, that they cordially sympathise with the desire of the Committee to do full justice to candidates of first-rate mathematical abilities; but they entertain grave doubts whether the arrangement proposed by the Committee will lead to increased study of the subject.

To make this point clear, the Commissioners wish to consider the effect of the suggested division of the subject upon three types of candidates, A., B., and C. A. is an exceptionally brilliant candidate, one who would obtain a mathematical scholarship at a good college at Oxford or Cambridge. B. represents a boy in the first or second mathematical division of one of the higher forms at his school. C., a candidate who is not so far advanced, and who would hesitate whether or not to take mathematics in Class II. under the existing scheme. The scheme as proposed by the Committee offers 2,000 marks for Pure Mathematics, Class II., the range extending to Differential and Integral Calculus; 2,000 marks are also offered for Applied Mathematics, Class II., in which the range must, of course, be correspondingly increased as compared with that now in use. Candidate A. is able to cover the whole range of the subject, and he is therefore well satisfied to take both Pure and Applied Mathematics in place of any other two optional subjects. Candidate B. is in a difficulty. He is aware that he cannot read the whole of the subject, either in Pure or Applied Mathematics. Instead of being able to obtain marks out of the full 2,000 for each branch, he thus finds that the value of the questions which he could answer would not amount to more than, say, 1,500 marks in each branch, the remaining 500 marks being given for parts of the subject outside his range. He is therefore in doubt whether he can obtain a sufficient proportion out of the total of 1,500 marks to compensate him for choosing Pure Mathematics or Applied Mathematics in place of, say, German and English History at 2,000 each. Candidate C. acknowledges at once that some other combination of subjects in Class II., such as German and History, would repay him better than Mathematics Accordingly, while A. gains by the change, B. is transformed from a certain into a doubtful mathematical candidate, and C. puts all thoughts of Mathematics, Class II., on one side. And it is to be remembered that while there are very few candidates who come under type A., there is a considerable number of type B., and that the greatest proportion is of type C. Accordingly there would be a serious decrease in the number of candidates studying the mathematical subjects of Class II.

* Viz., the syllabus recommended by the Committee (printed at pp. 22 and 23).

The Commissioners apprehend, however, that by dividing the Mathematics as shown in the schedule at the end of this letter,* this difficulty would be removed. In this, Mathematics II. and III. cover as much ground as the Pure and Applied Mathematics, proposed by the Committee, but the syllabus of Mathematics II. includes the easier portion of both Pure and Mixed Mathematics, and the syllabus of Mathematics III. the harder portion. Candidates of type A. would take both Mathematics II. and III., while all those of type B. and some of type C. would be able to take Mathematics II. and would select some other optional subject in place of III. Accordingly there would be a real stimulus to the study of Mathematics. Revision of Scheme of Examination.

It will be seen that Mathematics II. includes the Trigonometry at present in Class I., and also the Statics and Dynamics obligatory for Woolwich. By making Mathematics II. optional for Sandhurst, but a subject to be selected by all Woolwich candidates, there is one syllabus of Mathematics for both sets of candidates, a point which the Committee evidently consider to be desirable in view of candidates entering for both examinations at once. The Mathematics of Class I. being thus reduced in extent, the Commissioners consider that 2,000 marks would be a sufficient maximum. As it is an obligatory subject, this reduction would not affect the number who take up Mathematics I.

The Commissioners further apprehend that grave objections attach to the arrangements for science proposed by the Committee.

Thus (1) Biology is a subject ill-adapted to candidates at the Army Entrance Examinations, for (*a*) it is not usually studied by young men until after the age when they are eligible for the Army; (*b*) there is little provision for its study in schools; (*c*) the corresponding subjects in the India Civil Service and Class I. examinations (Zoology and Botany) are almost entirely neglected; (*d*) there appears to be no course of study at Woolwich and Sandhurst to which it would be introductory. Science.

For these four reasons it seems better to omit Biology from the syllabus.

(2) The association of Heat and Chemistry in subject V., Class II., would appear to be scarcely in accordance with modern scientific grouping. It is true that Chemistry and Heat formed a subject of examination for Army candidates until 1884 or 1885. But a Committee of the British Association reported in favour of a new division of the science, by which Inorganic Chemistry formed a subject by itself, and Elementary Mechanics, Hydrostatics, and Pneumatics, with either Heat and Light, or Electricity and Magnetism, formed a second subject. This grouping was adopted by the War Office for two years, but afterwards abandoned in favour of a new arrangement, which was not, however, the old combination of Chemistry and Heat, but a new grouping in which Inorganic Chemistry still stood alone, and Heat, Light, Electricity, and Magnetism, became the second subject.

If any change is desirable, the Commissioners would suggest that the following grouping is preferable to the one recommended in the Report of the Committee: (1) The elements of Inorganic Chemistry. (2) Elementary Mechanics, Hydrostatics, and Pneumatics, with *either* Electricity and Magnetism, *or* Heat and Light.

Their reasons for making this suggestion are as follows:—

(*a*) This classification was recommended by a representative body of distinguished scientific men;

(*b*) It was adopted for a time by the War Office;

(*c*) It was found by the Civil Service Commissioners to work well, and its abandonment was not due to any representation on their part that another arrangement would be desirable;

* See Enclosure I., page 21.

Revision of Scheme of Examination.

(*d*) On the contrary, their experience of the association of Chemistry and Heat, led them to the conclusion that, with such a grouping, examiners tended to ask questions on those parts only of Heat which were related to Chemistry;

(*e*) Heat and Light are closely connected;

(*f*) It is of the greatest value to all students of Physics to be obliged to obtain some grasp of Elementary Mechanics.

(3.) The recommendation that all Woolwich candidates should be required to select Chemistry and Heat as one of their subjects in Class I., seems to the Civil Service Commissioners to assign undue weight to the importance of this particular subject in science. They observe that the Deputation of 24th March 1893, which urged the necessity for Woolwich candidates of increased study of science, did not lay special weight on any one branch (pages 139, 142), and the Report of the Professor of Chemistry and Heat at Woolwich simply lays stress on the "value of any physical subject of study at entrance."

For these reasons they would recommend that, if any further interference with the free choice of candidates be thought necessary, Woolwich candidates be required to select *either* Chemistry *or* Physics, instead of being compelled to choose Chemistry and Heat.

Freehand Drawing.

(4) With regard to the recommendation to abolish Class III., the Commissioners think that there is much to be said in favour of such a change. They think, however, that the inclusion of Freehand Drawing in Class I., as a consequence of the change, is hardly consistent with the principle on which the existing Scheme of Examination was framed, as the subject can scarcely be said to form part of the general system of secondary education. Nor do they think the inclusion of Political Geography in subject 9 of Class II. is desirable. They have found in practice that Physiography and Geology forms an excellent scientific subject, and they would regret to see Political Geography associated with it. They consider that Political Geography might be omitted altogether, or that it might be grouped with English History, while Physiography and Geology should be retained as a separate subject.

Geography.

If the foregoing recommendations of the Commissioners were adopted by the War Office, the schemes of examination for Woolwich and Sandhurst would be as shown at the end of this letter.*

Other military examinations.

The Commissioners further consider that it would be desirable to bring into harmony with these schemes the following examinations, some of which have fallen out of line with the present schemes for Sandhurst and Woolwich. They would observe that by a proper adjustment of the standard expected in these cases, the examination need not be made more difficult for candidates than it is at present. If these alterations were made, the Commissioners would be glad to learn whether there would be any insuperable difficulty in holding all the examinations at the same time as the Sandhurst and Woolwich examinations, *i.e.*, in June and November.

C.—Examination of University Candidates for commissions in the Army. Scheme A.

D.—Examination of Officers of the Militia nominated for commissions in the Army. Scheme A.

E.—Examination of Officers of the Militia nominated for commissions in the Artillery. Scheme B.

F.—Examination of Officers of Colonial Military forces nominated for commissions in the Army. Scheme A.

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* See Enclosure II., pages 21 and 22.

G.—Examination for commissions in the Royal Malta Militia. Scheme A., *with the substitution of Italian for German.* Revision of Scheme of Examination.

H.—Examination for Commissions in the Royal Malta Artillery. Scheme B., *with the substitution of Italian for German.*

I am to add that the Commissioners entirely concur in the recommendation that, as a rule, no minimum should be required in any subjects. Even in the case of Mathematics in Class I. for Woolwich, where some regulation of the kind may be expedient, they consider that a candidate's chance of success should not be wrecked by failure in one subsection of the subject, if the excellence of his mathematical work in other respects shows him to be a desirable candidate.

In view of the very short time during which the existing scheme has been in force, and the success which has hitherto attended its working, the Commissioners think it right to recommend that no changes of considerable importance should be introduced until further experience has been gained.

I have, &c.

ENCLOSURE I.

SCHEDULE of MATHEMATICAL SUBJECTS referred to at page 19 in foregoing Letter.

MATHEMATICS I.—*Arithmetic; Algebra*, up to and including quadratic equations; *Euclid*, Books I.–IV. and VI.; *Mensuration* including the graphical solution of problems relating to heights and distances.

MATHEMATICS II.—*Pure Mathematics: Algebra*, including ratio, proportion, variation, scales of notation, arithmetical progression, geometrical progression, harmonical progression, permutations, combinations, binomial theorem, logarithms, exponential and logarithmic series; *Elementary Solid Geometry*, including Euclid, Book XI., 1–21; Book XII., 1 and 2; *Plane Trigonometry*, up to and including the solution of triangles; *Geometrical Conic Sections.*

Applied Mathematics: Statics, the equilibrium of forces acting in one plane and of parallel forces, the centre of gravity, the mechanical powers; *Dynamics*, uniform, uniformly accelerated, and uniform circular motion, falling bodies, and projectiles *in vacuo.*

MATHEMATICS III.—*Pure Mathematics: Plane Analytical Geometry*, the straight line and circle referred to rectangular axes, the parabola, ellipse, and hyperbola, referred to their principal axes with simple applications. *Differential and Integral Calculus*, including differentiation and integration of simple functions, Taylor's Theorem, maxima and minima with one independent variable, tangents to curves, curvature, areas of curves.

Applied Mathematics: Statics, force diagrams, friction, virtual work; *Dynamics*, simple harmonic oscillations, collisions, energy; *Hydrostatics*, the pressure of fluids, specific gravities, floating bodies, barometric heights; *Newton's Principia*, the first, second, and third sections in Book I, the propositions to be proved by Newton's methods.

ENCLOSURE II.

SCHEMES of EXAMINATION for admission to the ROYAL MILITARY COLLEGE, SANDHURST, and the ROYAL MILITARY ACADEMY, WOOLWICH, referred to at page 20 in the foregoing Letter.

A.—SANDHURST.

CLASS I.

	Marks
Mathematics I.	2,000
Latin	2,000
French *or* German	2,000
English Composition	1,000
Geometrical Drawing	1,000
Freehand Drawing	500

Revision of Scheme of Examination.

CLASS II.

Mathematics II.	2,000
Mathematics III.	2,000
German *or* French	2,000
Greek	2,000
English History	2,000
Chemistry	2,000
Physics	2,000
Physiography and Geology	2,000

All the subjects of Class I. may be taken up.

Only two of the subjects of Class II. may be taken up.

B.—WOOLWICH.

CLASS I.

	Marks.
Mathematics I.	2,000
Mathematics II.	2,000
Latin	2,000
French *or* German	2,000
Chemistry *or* Physics	2,000
English Composition	1,000
Geometrical Drawing	1,000
Freehand Drawing	500

CLASS II.

Mathematics III.	2,000
German *or* French	2,000
Greek	2,000
English History	2,000
Physics *or* Chemistry	2,000
Physiography and Geology	2,000

All the subjects of Class I. may be taken up.

Only one of the subjects of Class II. may be taken up.

Candidates must qualify in the aggregate of marks for Mathematics I. and II.

SYLLABUS of EXAMINATION proposed by the COMMITTEE appointed by the SECRETARY of STATE for WAR referred to in the foregoing letter (*see* footnote on p. 18).

CLASS I. (All subjects may be taken up.)

	Marks.
1. Mathematics	3,000
2. Geometrical Drawing	1,000
3. French or German (300 for colloquial)	2,000
4. English	1,000
5. Freehand Drawing	500

Revision of Scheme of Examination.

CLASS II. (Any three subjects may be taken up, but for Woolwich one of the three must be Chemistry and Heat.)

	Marks.
1. Pure Mathematics, including the elements of differential and integral calculus.	2,000
2. Applied Mathematics - - - -	2,000
3. German or French (300 for colloquial) as alternating with the same group in Class I.	2,000
4. Latin - - - -	2,000
5. Greek - - - - -	2,000
6. English History - - -	2,000
7. Chemistry (inorganic) and Heat - -	2,000
8. Electricity, Magnetism, and Light - -	2,000
9. Geography, political and physical, and Geology	2,000
10. Biology, including animal and vegetable physiology.	2,000

APPENDIX.

STATISTICS.

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TABLE A.—	Number of Cases dealt with between 1st January and 31st December 1894 - - - - - - -	26
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*** The lists of competitors in the Tables of Marks published with reprints of Examination Papers may in some cases not be found to agree exactly with the figures in these Statistical Tables. The former usually represent the list of candidates at the time of the declaration of the results of the competition, but variations are liable to occur subsequently when successful candidates decline or are rejected on the ground of health, &c., and their places are supplied by the highest among the unsuccessful competitors, or when the number of appointments offered is increased. The results of the examination of any candidate who has declined or has proved to be ineligible are, for statistical purposes, regarded as having been annulled.

TABLE A.—Showing for each DEPARTMENT the NUMBER of CASES dealt with in the year ended December 31, 1894, and the manner in which the cases decided within the same period have been disposed of.

. The items marked thus * include candidates unsuccessful in 1893, who in 1894 succeeded to additional vacancies or to the places of candidates who declined or were found to be ineligible.

DEPARTMENT AND CLASS OF SITUATION.	Number of Cases dealt with.					Number of Persons															
	General Total.	Of Candidates nominated singly.	Of Candidates nominated to compete.	Of Candidates at Open Competitions.	Of Candidates to be registered as Copyists or Messengers.	Who were absent, declined, or withdrew.	Who were not within the limits of AGE.	Whose HEALTH was not satisfactory.	Whose CHARACTER was not satisfactory.	Who were excluded by Departments for other reasons or for reasons not mentioned.	Who were REJECTED on Examination.	Who FAILED in Preliminary Examinations.	Who PASSED the Preliminary Examination.	Who were UNSUCCESSFUL in Competition.	For whom Certificates were not required.	For whom Certificates were given: After Open Competition or Open Selection. Under Scheme I.	For Second Division.	Under Special Regulations.	After Nomination.	Under Clause VII. of the O. in C. of 4 June 1870.	Yet to appear, or still under consideration.
TOTALS OF ALL THE DEPARTMENTS.	29,673	6,901	2,641	19,014	1,117	2,233	48	210	24	109	1,602	12	31	13,336	2,015	14	148	1,841	4,328	509	3,153
PRELIMINARY EXAMINATIONS FOR OPEN COMPETITIONS:—																					
Admiralty:—Draughtsman, Outports, Works Department.	5	–	–	5	–	1	–	–	–	2	–	–	2	–	–	–	–	–	–	–	–
Patent Office:—Assistant Examiner.	15	–	–	15	–	–	–	–	–	–	–	1	14	–	–	–	–	–	–	–	–
War Office:—Assistant Surveyor, Royal Engineer Civil Staff.	19	–	–	19	–	–	–	–	–	2	–	3	14	–	–	–	–	–	–	–	–
OPEN COMPETITION UNDER SCHEME I.	30	–	–	30	–	6	–	–	–	–	–	–	–	10	–	14	–	–	–	–	–
SECOND DIVISION:—																					
Open Competition for Clerkships	1,253	–	–	1,253	–	145	–	1	–	1	–	–	–	952	–	–	98	–	–	–	56
Competition of Boy Clerks for Clerkships.	217	–	–	217	–	24	–	2	–	–	–	–	*	140	–	–	50	–	–	–	1

SECOND DIVISION—*cont.*																						
Candidate proposed for appointment under Clause VII. of the Order in Council of 4th June, 1870.	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–
OPEN COMPETITION FOR BOY CLERKSHIPS.	1,749	–	–	1,749	–	148	–	1	–	–	–	–	–	1,275	–	–	–	291	–	18	16
ABSTRACTORS	89	9	80	–	–	16	–	1	–	1	2	–	–	16	–	–	–	–	–	43	10
TEMPORARY BOY COPYISTS	1,060	–	–	–	1,060	93	–	1	–	1	562	–	–	–	–	–	–	338	–	–	65
TEMPORARY BOY MESSENGERS	57	–	–	–	57	2	2	1	–	–	3	–	–	–	–	–	–	44	–	–	5
ADMIRALTY:—																					
Clerk, Higher Division	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–
Assistant Examiner of Naval Store Accounts.	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–
Draughtsman, Outports, Works Department.	5	–	–	5	–	1	–	–	–	1	–	–	–	1	–	–	–	2	–	–	–
Junior Assistant, Royal Observatory, Cape of Good Hope.	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1
Supplementary Clerk (Abstractor Class).	4	4	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	4	–
Pensioner Messenger	7	7	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	7	–	–
NAVAL HOSPITALS:—																					
Labourer	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–
Attendant on Lunatics	3	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3	–	–
Cook	4	4	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	3	–	–
Second Cook	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–
NAVAL PRISONS:—																					
Assistant Warder	4	4	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	4	–	–
OTHER NAVAL ESTABLISHMENTS, INCLUDING DOCKYARDS:—																					
Dockyard:—																					
Deputy Cashier	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–
Assistant Cashier*	11	2	–	9	–	1	–	–	–	–	–	–	–	4	–	–	–	3	–	3	–
Assistant Naval Storekeeper (Second Class).	17	–	–	17	–	1	–	–	–	–	–	–	–	14	–	–	–	1	–	1	–

TABLE A. (*continued*), showing for each DEPARTMENT the NUMBER of CASES dealt with in the year ended December 31, 1894, and the manner in which the cases decided within the same period have been disposed of.

DEPARTMENT AND CLASS OF SITUATION.	Number of Cases dealt with.					Number of Persons																
															For whom Certificates were given							
															After Open Competition or Open Selection.							
	General Total.	Of Candidates nominated singly.	Of Candidates nominated to compete.	Of Candidates at Open Competitions.	Of Candidates to be registered as Copyists or Messengers.	Who were absent, declined, or withdrew.	Who were not within the limits of AGE.	Whose HEALTH was not satisfactory.	Whose CHARACTER was not satisfactory.	Who were excluded by Departments for other reasons or for reasons not mentioned.	Who were REJECTED on Examination.	Who FAILED in Preliminary Examinations.	Who PASSED the Preliminary Examination.	Who were UNSUCCESSFUL in Competition.	For whom Certificates were not required.	Under Scheme I.	For Second Division.	Under Special Regulations.	After Nomination.	Under Clause VII. of the O. in C. of 4 June 1870.	Yet to appear, or still under consideration.
ADMIRALTY—*cont.*																						
OTHER NAVAL ESTABLISHMENTS, INCLUDING DOCKYARDS—*cont.*																						
Dockyard—*cont.*																						
Assistant Victualling Storekeeper.	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	
Assistant Expense Accounts Officer (Second Class).	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	
Writer (First Class, Rigger, &c.)	13	8	5	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	7	5	
Pensioner Writer	6	6	-	-	-	1	-	-	-	-	1	-	-	-	-	-	-	-	4	-	-	
Boy Writer	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	
Artificer	282	282	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	270	-	12	
Do. for Promotion	660	-	660	-	-	9	-	-	-	-	-	-	-	-	202	-	-	-	-	-	447	
Apprentice and Victualling Yard Apprentice.	600	9	-	591	-	5	-	-	12	-	3	-	-	349	241	-	-	-	-	-	-	
Messenger	4	1	3	-	-	-	-	-	-	-	1	-	-	2	-	-	-	-	1	-	-	
AGRICULTURE, BOARD OF:—																						
Cashier	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	
Registrar and Superintendent of Copying and Collating.	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	
Assistant Clerk (Abstractor Class).	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	
Woman Typist	7	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	-	

ORDNANCE SURVEY:—																						
Civil Assistants of various grades	43	43	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	43	–	
BRITISH MUSEUM:—																						
Assistant	3	–	3	–	–	–	–	–	–	–	–	–	–	2	–	–	–	–	1	–	–	
Clerk of the Copyright Office	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	
Attendant	9	9	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	8	–	–	
Boy Attendant	13	13	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	12	–	1	
BROADMOOR CRIMINAL LUNATIC ASYLUM:—																						
Assistant Attendant	8	8	–	–	–	–	–	2	–	–	–	–	–	–	–	–	–	–	5	–	1	
Attendant to act as Master Tailor.	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
Female Attendant	10	10	–	–	–	–	–	1	–	1	1	–	–	–	–	–	–	–	7	–	–	
CHELSEA HOSPITAL:—																						
Nurse	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	1	
CHIEF SECRETARY'S OFFICE (IRELAND):—																						
Messenger	6	6	–	–	–	–	–	–	–	–	4	–	–	–	–	–	–	–	2	–	–	
COLONIAL OFFICE:—																						
Superintendent of the Printing Branch.	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	
Woman Typist	7	7	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	7	–	
COLONIAL SERVICES:—																						
Clerk, Jamaica Civil Service	39	–	–	39	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	39	
Clerk, Gibraltar Civil Service	11	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	11	
COMMONS, HOUSE OF:—																						
DEPARTMENT OF THE CLERK OF THE HOUSE:—																						
Clerk	13	–	13	–	–	3	–	–	–	–	–	–	–	8	2	–	–	–	–	–	–	
Messenger	2	2	–	–	–	–	–	–	–	–	2	–	–	–	–	–	–	–	–	–	–	
DEPARTMENT OF THE SERJEANT-AT-ARMS:—																						
Superintendent of the Members' Waiting Room.	1	1	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	
Assistant in the Members' Waiting Room.	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	
Porter Do. do.	2	2	–	–	–	–	–	1	–	–	–	–	–	–	–	–	–	–	1	–	–	
CONSTABULARY (ROYAL IRISH):—																						
Cadet	81	–	81	–	–	29	–	5	–	–	–	–	–	38	–	–	–	–	9	–	–	
Constable for Promotion	298	–	298	–	–	–	–	–	–	–	–	–	–	–	298	–	–	–	–	–	–	

TABLE A. (*continued*), showing for each DEPARTMENT the NUMBER of CASES dealt with in the year ended December 31, 1894, and the manner in which the cases decided within the same period have been disposed of.

DEPARTMENT AND CLASS OF SITUATION.	Number of Cases dealt with					Number of Persons														
	General Total.	Of Candidates nominated singly.	Of Candidates nominated to compete.	Of Candidates at Open Competitions.	Of Candidates to be registered as Copyists or Messengers.	Who were absent, declined, or withdrew.	Who were not within the limits of AGE.	Whose HEALTH was not satisfactory.	Whose CHARACTER was not satisfactory.	Who were excluded by Departments for other reasons or for reasons not mentioned.	Who were REJECTED on Examination.	Who FAILED in Preliminary Examinations.	Who PASSED the Preliminary Examination.	Who were UNSUCCESSFUL in Competition.	For whom Certificates were not required.	For whom Certificates were given: After Open Competition or Open Selection: Under Scheme I.	For whom Certificates were given: After Open Competition or Open Selection: For Second Division.	For whom Certificates were given: After Open Competition or Open Selection: Under Special Regulations.	For whom Certificates were given: After Nomination.	For whom Certificates were given: Under Clause VII. of the O. in C. of 4 June 1870.	Yet to appear, or still under consideration.
COUNTY SURVEYORS (IRELAND) -	18	-	-	18	-	3	-	-	-	4	-	-	-	10	-	-	-	-	1	-	-	-
CUSTOMS:—																						
Examining Officer - - -	139	139				6									133							
Outport Clerk - - -	364	-	27	337		55								285					12		12	
Outdoor Officer* - - -	1,234	-	-	1,234		288		13	2					801					117			13
Clerk, Statistical Office - -	8	8				-																
Abstractor (Statistical) - -	5	5				1				1												
Woman Typist - - -	3	3				-														1		
Boatman - - - -	96	96				1	2	2	1	4	15									61		10
Boy Messenger - - -	21	21				1														19		1
DUBLIN METROPOLITAN POLICE:—																						
Officer for Promotion - -	45	45	-	-	-	2	-	-	-	-	27	-	-	-	16	-	-	-	-	-	-	-
DUNDRUM CRIMINAL LUNATIC ASYLUM:—																						
Assistant to Resident Physician and Governor.	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
Assistant Attendant - -	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	-
Female Attendant - - -	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	1
EDUCATION DEPARTMENT:—																						
Directress of Needlework -	1	1				-															1	
Sub-Inspector - -	7	7				-															7	
Inspector's Assistant - -	13	13				-	1	1			2									2	6	1
Assistant Clerk (Abstractor Class)	16	16				-					5										11	

EXCHEQUER AND AUDIT DEPARTMENT:—																					
Clerk, Directing Branch	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–	
FISHERY BOARD (SCOTLAND):—																					
Fishery Officer	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	1	–	
FOREIGN OFFICE:—																					
Translator	1	1	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	
Temporary Translator	2	–	2	–	–	–	–	–	–	–	–	–	–	1	1	–	–	–	–	–	
Clerk for Examination in Shorthand.	6	6	–	–	–	–	–	–	–	–	3	–	–	–	3	–	–	–	–	–	
Clerk on the Establishment, or Attaché in the Diplomatic Service.	41	1	40	–	–	–	–	–	–	–	–	–	–	24	–	–	–	14	1	2	
Office Keeper	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	
Woman Typist	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–	
DIPLOMATIC SERVICE:—																					
Third Secretary for Examination in Public Law.	10	10	–	–	–	1	–	–	–	–	3	–	–	–	3	–	–	–	–	3	
Translator	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–	–	
Clerk at a Legation	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	1	
CONSULAR SERVICE:—																					
Student Interpreter in China, &c.	38	–	–	38	–	7	–	–	–	–	–	–	–	26	–	–	–	5	–	–	
Student Interpreter for Turkey, &c.	28	–	–	28	–	4	–	–	–	–	–	–	–	22	–	–	–	2	–	–	
Consul	1	1	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–	–	
Vice-Consul	10	10	–	–	–	–	–	–	–	1	3	–	–	–	–	–	–	5	–	1	
Consular Assistant for Examination in Law.	3	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3	
Clerk, Consulate-General, Constantinople.	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	
Constable at Consulate	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–	–	
HOME OFFICE:—																					
Inspector of Factories and Workshops.	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	
Queen's Messenger	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	
Female Inspector under the Factory and Workshop Acts.	3	3	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	2	–	–	
Factory Inspector's Assistant	13	13	–	–	–	–	–	–	–	–	3	–	–	–	–	–	–	10	–	–	
Assistant Inspector of Coal Mines	2	–	2	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	1	–	
Porter	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	

* *See* Note at beginning of this Table (page 26).

TABLE A. (*continued*), showing for each DEPARTMENT the NUMBER of Cases dealt with in the year ended December 31, 1894, and the manner in which the cases decided within the same period have been disposed of.

| DEPARTMENT AND CLASS OF SITUATION. | Number of Cases dealt with. | | | | | Number of Persons | | | | |

| | | |

TABLE A. (*continued*), showing for each DEPARTMENT the NUMBER of Cases dealt with in the year ended December 31, 1894, and the manner in which the cases decided within the same period have been disposed of.

| DEPARTMENT AND CLASS OF SITUATION. | Number of Cases dealt with. | | | | | Number of Persons | | | | |

METROPOLITAN POLICE COMMISSIONERS' OFFICE:—																						
Clerk	5	–	5	–	–	2	–	–	–	–	–	–	–	2	1	–	–	–	–	–	–	
Assistant Clerk	1	1	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	
METROPOLITAN POLICE COURTS SERVICE:—																						
Usher	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	
Messenger	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–	–	
MILITARY EXAMINATIONS:—																						
ROYAL MILITARY ACADEMY AND ROYAL MARINE ARTILLERY:—																						
Candidates for entry	732	–	–	732	–	49	–	–	–	–	–	2	–	536	145	–	–	–	–	–	–	
ROYAL MILITARY COLLEGE AND ROYAL MARINE LIGHT INFANTRY:—																						
Ordinary Candidates for entry, including those eligible for West India Regiments only.	1,528	–	–	1,528	–	49	–	–	1	–	–	1	–	770	203	–	–	–	–	–	504	
University Candidates for Commissions.	95	–	–	95	–	10	–	–	–	–	–	–	–	34	16	–	–	–	–	–	35	
Queen's Cadets, &c.	42	42	–	–	–	2	–	–	–	–	11	1	–	–	12	–	–	–	–	–	16	
Candidates for Qualifying Examination in single subject.	2	2	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	1	
LIEUTENANTS OF MILITIA:—																						
Examined for Commissions in the Army.	323	323	–	–	–	14	–	–	–	–	100	–	1	–	103	–	–	–	–	–	105	
OFFICERS OF COLONIAL LOCAL MILITARY FORCES:—																						
Examined for Commissions in the Army.	15	15	–	–	–	1	–	–	–	–	–	4	–	–	3	–	–	–	–	–	7	
ARMY OFFICERS EXAMINED IN MODERN LANGUAGES.	130	130	–	–	–	29	–	–	–	–	12	–	–	–	89	–	–	–	–	–	–	
MILITARY PRISONS DEPARTMENT:—																						
Assistant Warder	2	2	–	–	–	1	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	
MINT:—																						
Deputy Master and Controller	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	
Messenger	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	
Boy	7	7	–	–	–	1	–	–	–	1	3	–	–	–	–	–	–	–	1	–	1	
MELBOURNE BRANCH:—																						
Assistant to the Assayers	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	
SYDNEY BRANCH:—																						
Junior Clerk	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–	
Boy	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	1	

* *See* Note at beginning of this Table (page 26).

TABLE A. (*continued*), showing for each DEPARTMENT the NUMBER of CASES dealt with in the year ended December 31, 1894, and the manner in which the cases decided within the same period have been disposed of.

DEPARTMENT AND CLASS OF SITUATION.	Number of Cases dealt with.					Number of Persons															
	General Total.	Of Candidates nominated singly.	Of Candidates nominated to compete.	Of Candidates at Open Competitions.	Of Candidates to be registered as Copyists or Messengers.	Who were absent, declined, or withdrew.	Who were not within the limits of AGE.	Whose HEALTH was not satisfactory.	Whose CHARACTER was not satisfactory.	Who were excluded by Departments for other reasons or for reasons not mentioned.	Who were REJECTED on Examination.	Who FAILED in Preliminary Examinations.	Who PASSED the Preliminary Examination.	Who were UNSUCCESSFUL in Competition.	For whom Certificates were not required.	For whom Certificates were given					Yet to appear, or still under consideration.
																After Open Competition or Open Selection.			After Nomination.	Under Clause VII. of the O. in C. of 4 June 1870.	
																Under Scheme I.	For Second Division.	Under Special Regulations.			
NATIONAL EDUCATION OFFICE (IRELAND):—																					
Inspector	11	–	11	–	–	1	–	–	–	–	–	–	–	7	3	–	–	–	–	1	–
Abstractor	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NATIONAL GALLERY (ENGLAND):—																					
Curator	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–
Head Porter	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–
Assistant Porter	2	2	–	–	–	1	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–
NATIONAL GALLERY (IRELAND):—																					
Registrar	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–
NAVY:—																					
Officer for Examination in Language.	5	5	–	–	–	–	–	–	–	–	–	–	–	–	5	–	–	–	–	–	–
Naval Interpreter	1	1	–	–	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Naval Cadet	424	16	408	–	–	4	–	23	–	23	9	–	–	227	137	–	–	–	–	1	–
Assistant Clerk	188	2	186	–	–	5	–	13	–	16	1	–	–	130	23	–	–	–	–	–	–
Engineer Student	168	15	–	153	–	10	–	11	–	–	8	–	–	94	45	–	–	–	–	–	–
PATENT OFFICE:—																					
Assistant Examiner	18	–	–	18	–	3	–	–	–	–	–	–	–	14	–	–	–	1	–	1	–
Abstractor	1	1	–	–	–	–	–	–	–	–	2	–	–	–	–	–	–	–	2	–	–
Messenger	4	4	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

PAYMASTER GENERAL'S OFFICE:—																						
Acting Examiner	5	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	5	–	–
Temporary Pensioner Messenger	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–
POST OFFICE:—																						
Clerk, Higher Division, Secretary's Office.	3	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3	–	–
Clerk on Supplementary Establishment, Secretary's Office, or in Confidential Enquiry Branch.	78	2	76	–	–	8	–	–	–	1	–	–	–	27	–	–	–	–	40	2	–	–
Clerk, London Postal Service	19	–	19	–	–	1	–	–	–	–	–	–	–	11	–	–	–	–	7	–	–	–
Clerk, Postal Stores Department	10	1	9	–	–	1	–	–	–	–	1	–	–	5	–	–	–	–	3	–	–	–
Clerk, Central Telegraph Office	11	11	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	11	–
Surveyor's Clerk	7	7	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	6	1	–
Second Class Examiner, Controller of Stores Office.	26	26	–	–	–	6	–	–	–	1	6	–	–	–	–	–	–	–	13	–	–	–
Junior Examiner, Controller of Stores Office.	28	–	28	–	–	1	–	–	–	–	–	–	–	18	–	–	–	–	9	–	–	–
Assistant Clerk (Abstractor Class)	5	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	4	1	–
Paper Keeper (Registry, Secretary's Office).	5	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	5	–	–	–
Temporary Shorthand Writer (Dublin).	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	–
Postmaster and Sub-Postmaster	16	16	–	–	–	–	–	–	1	–	2	–	–	–	–	–	–	–	12	–	1	–
Postmistress and Sub-Postmistress.	20	20	–	–	–	–	–	–	–	–	3	–	–	–	–	–	–	–	17	–	–	–
Female Clerk*	1,608	–	–	1,608	–	56	2	2	1	–	–	–	–	1,419	–	–	–	82	–	–	46	–
Sorting Clerk, Edinburgh	17	17	–	–	–	–	–	1	–	–	6	–	–	–	–	–	–	–	9	–	1	–
Do. Dublin	23	23	–	–	–	–	–	–	–	–	6	–	–	–	–	–	–	–	14	–	3	–
Skilled Telegraphist (Male)	29	29	–	–	–	–	2	–	–	–	9	–	–	–	–	–	–	–	16	–	2	–
Do. (Female)	58	58	–	–	–	2	–	–	–	–	16	–	–	–	–	–	–	–	35	–	5	–
Male Sorter	1,908	2	517	1,389	–	419	8	68	4	3	–	–	–	713	–	–	–	475	175	–	43	–
Female Sorter*	2,044	–	–	2,044	–	144	3	7	1	–	–	–	–	1,208	–	–	–	43	–	–	638	–
Male Telegraph Learner*	1,464	–	–	1,464	–	147	4	15	–	–	–	–	–	1,143	–	–	–	151	–	–	4	–
Female Telegraph Learner*	2,111	–	–	2,111	–	95	3	15	1	–	–	–	–	1,230	–	–	–	113	–	–	654	–
Provincial Sorting Clerk and Telegraph Learner (Male).	1,101	1,101	–	–	–	4	–	–	1	1	325	–	–	–	–	–	–	–	702	1	67	–
Do. do. (Female)	613	613	–	–	–	–	–	1	–	–	204	–	–	–	–	–	–	–	360	–	48	–
Postman (London)	516	516	–	–	–	2	1	2	1	–	48	–	–	–	–	–	–	–	459	–	3	–
Postman (Provincial)	1,531	1,531	–	–	–	1	2	9	4	20	73	–	–	–	–	–	–	–	1,354	1	67	–
Postwoman (Provincial)	1	1	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–	–	–	–
Tracer	27	27	–	–	–	1	–	–	–	–	10	–	–	–	–	–	–	–	15	–	1	–
Lineman, Mechanic, Tube Attendant, Porter, and Labourer.	347	347	–	–	–	5	3	1	2	5	53	–	–	–	–	–	–	–	264	–	14	–
CABLE SHIPS:—																						
Navigating Officer	2	2	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	1	–	–	–
Cable Hand	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	1	–

* *See* Note at beginning of this Table (page 26).

TABLE A. (*continued*), showing for each DEPARTMENT the NUMBER of CASES dealt with in the year ended December 31, 1894, and the manner in which the cases decided within the same period have been disposed of.

DEPARTMENT AND CLASS OF SITUATION.	Number of Cases dealt with.					Number of Persons														
	General Total.	Of Candidates nominated singly.	Of Candidates nominated to compete.	Of Candidates at Open Competitions.	Of Candidates to be registered as Copyists or Messengers.	Who were absent, declined, or withdrew.	Who were not within the limits of AGE.	Whose HEALTH was not satisfactory.	Whose CHARACTER was not satisfactory.	Who were excluded by Departments for other reasons or for reasons not mentioned.	Who were REJECTED on Examination.	Who FAILED in Preliminary Examinations.	Who PASSED the Preliminary Examination.	Who were UNSUCCESSFUL in Competition.	For whom Certificates were not required.	For whom Certificates were given: After Open Competition or Open Selection: Under Scheme I.	For whom Certificates were given: After Open Competition or Open Selection: For Second Division.	For whom Certificates were given: After Open Competition or Open Selection: Under Special Regulations.	For whom Certificates were given: After Nomination.	For whom Certificates were given: Under Clause VII. of the O. in C. of 4 June 1870.	Yet to appear, or still under consideration.
PRISONS DEPARTMENT (ENGLAND):—																				
Clerk, Commissioners' Office	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
Assistant Superintendent (Woking).	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
Foreman of Works (Dartmoor)	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
Engineer	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
Instructing Warder (Portland)	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
Steward's Porter	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	154	6
Subordinate Officer, Division I.	195	195	-	-	-	16	5	1	1	1	11	-	-	-	-	-	-	-	42	4
Assistant Matron	56	56	-	-	-	3	1	-	-	-	6	-	-	-	-	-	-	-	-	-
PRISONS DEPARTMENT (SCOTLAND):—																				
Clerk of Works	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
Foreman of Works	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
Warder	32	32	-	-	-	1	-	-	-	1	7	-	-	-	-	-	-	-	22	2
Guard	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
Female Warder	16	16	-	-	-	2	1	-	-	-	1	-	-	-	-	-	-	-	12	-
PRISONS SERVICE (IRELAND):—																				
Assistant Schoolmaster	3	3	-	-	-	-	1	-	-	-	1	-	-	-	-	-	-	-	-	1
Trades Warder	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
Second Class Warder	2	2	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1	-
Warder	17	17	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	12	3
Assistant Matron	15	15	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	12	1

| | | |

TABLE A. (*continued*), showing for each DEPARTMENT the NUMBER of CASES dealt with in the year ended December 31, 1894, and the manner in which the cases decided within the same period have been disposed of.

| DEPARTMENT AND CLASS OF SITUATION. | Number of Cases dealt with. | | | | | Number of Persons | | | | |

LORD ADVOCATE'S OFFICE:—																						
Second Clerk in the Crown Office	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	
SEAMEN'S REGISTRY OFFICE:—																						
Abstractor	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	
STATIONERY OFFICE:—																						
Examiner of Printers' Accounts	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	
Clerk	29	2	-	27	-	8	1	1	-	-	-	-	-	17	-	-	-	1	-	1	-	
SUPREME COURT OF JUDICATURE (ENGLAND):—																						
Superintendent of Royal Courts of Justice.	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	
CENTRAL OFFICE:—																						
Third Class Clerk	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	
OFFICE OF MASTERS IN LUNACY:—																						
Second Class Clerk	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	
Third Class Clerk	2	2	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	1	-	
PRINCIPAL PROBATE REGISTRY:—																						
Third Class Clerk	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	
Woman Typist	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	
BANKRUPTCY AND COMPANIES DEPARTMENT:—																						
Third Class Clerk	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	
SUPREME COURT OF JUDICATURE (IRELAND):—																						
Junior Clerk	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	
QUEEN'S BENCH DIVISION:—																						
Messenger	3	3	-	-	-	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1	
TEMPORARY COMMISSIONS:—																						
Clerk	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	
Messenger	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	
TRADE, BOARD OF:—																						
Junior Official Receiver in Bankruptcy.	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	
Assistant, Bankruptcy Department.	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	

TABLE A. (*continued*), showing for each DEPARTMENT the NUMBER of CASES dealt with in the year ended December 31, 1894, and the manner in which the cases decided within the same period have been disposed of.

DEPARTMENT AND CLASS OF SITUATION.	Number of Cases dealt with.					Number of Persons																
	General Total.	Of Candidates nominated singly.	Of Candidates nominated to compete.	Of Candidates at Open Competitions.	Of Candidates to be registered as Copyists or Messengers.	Who were absent, declined, or withdrew.	Who were not within the limits of AGE.	Whose HEALTH was not satisfactory.	Whose CHARACTER was not satisfactory.	Who were excluded by Departments for other reasons or for reasons not mentioned.	Who were REJECTED on Examination.	Who FAILED in Preliminary Examinations.	Who PASSED the Preliminary Examination.	Who were UNSUCCESSFUL in Competition.	For whom Certificates were not required.	For whom Certificates were given					Yet to appear, or still under consideration.
																After Open Competition or Open Selection.			After Nomination.	Under Clause VII. of the O. in C. of 4 June 1870.	
																Under Scheme I.	For Second Division.	Under Special Regulations.			
TRADE, BOARD OF:—*cont.*																					
Assistant to the Travelling Inspector, Bankruptcy Department.	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
Engineer Surveyor	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
Shipwright Surveyor	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
Electrician (Standardizing Electrical Laboratory).	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
Sub-Inspecting Officer of Railways.	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
Office Keeper and Mechanic, Standards Department.	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-
Messenger	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	2
Assistant Light Keeper at the Bahamas.	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-
TREASURY:—																					
Second Class Clerk	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
Clerk, Department of Superintendent of County Courts.	1	1	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-
Woman Typist	3	3	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	3	-
Messenger	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	1
SOLICITOR'S DEPARTMENT:—																					
Abstractor	1	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-

| | | |

TABLE B.—Showing the NUMBER and PARTICULARS of the COMPETITIONS disposed of in the Year ended December 31, 1894.

(i.)—OPEN COMPETITIONS.

NOTE.—In competitions marked thus *,* only the totals of the unsuccessful will be found to agree with the details given in Table A. The differences are to a great extent due to numerous cases in which candidates, who, at the end of 1893, were regarded as unsuccessful, succeeded in 1894 to the places of candidates above them on the list who declined or proved to be ineligible.

DEPARTMENT AND CLASS OF SITUATION.	No. of Competitions.	No. of Situations competed for.	No. of Competitors.	No. of Competitors			
				Who did not proceed to Examination, or who were ineligible.	Who were eligible and examined.		
					Total.	Unsuccessful.	Successful.
OPEN COMPETITION FOR CLERKSHIPS (CLASS I.).	1	14	30	6	24	10	14
OPEN COMPETITION FOR CLERKSHIPS OF THE SECOND DIVISION.	1	154	1,253	147	1,106	952	154*
COMPETITION OF BOY CLERKS FOR CLERKSHIPS OF THE SECOND DIVISION, under the provisions of Clause XI. of the Order in Council of 12th February, 1876.	1	51	217	26	191	140	51†
OPEN COMPETITIONS FOR BOY CLERKSHIPS.	2	325	1,749	149	1,600	1,275	325‡
ADMIRALTY:—							
Assistant Cashier, H.M. Naval Yards.*,*	1	1	6	1	5	4	1
Draughtsman, Outports, Works Department.	1	3§	5	2	3	1	2
Assistant Naval Storekeeper (2nd Class), H.M. Naval Yards.	1	2	17	1	16	14	2
Dockyard Apprentice - -	1	235	591	7	584	349	235
COUNTY SURVEYORS (IRELAND).	1	1	18	7	11	10	1
CUSTOMS:—							
Outport Clerk (*see also under Limited Competitions*, p. 46).	1	12	337	42	295	283	12
Out-door Officer*,* - - -	3	125	1,225	299	926	801	125‖
FOREIGN OFFICE:—							
Student Interpreter in Consular Service, China, Japan, or Siam.	1	5	38	7	31	26	5
Student Interpreter in Consular Service, Turkey, Persia, &c.	1	2	28	4	24	22	2
INDIA CIVIL SERVICE:—							
Open Competition - -	1	62	155	25	130	68	62
Selected Candidates, Final Examination.	1	—	55	—	55	1	54

* For 56 of these candidates no certificates had been granted up to the 31st December 1894.
† For 1 of these candidates no certificate had been granted up to the 31st December 1894.
‡ For 16 of these candidates no certificates had been granted up to the 31st December 1894.
§ The number of qualified candidates fell short of the number of vacancies.
‖ For 13 of these candidates no certificates had been granted up to the 31st December 1894.

TABLE B.—(i.) OPEN COMPETITIONS—*continued.*

*** See Note at beginning of this Table (page 44).

DEPARTMENT AND CLASS OF SITUATION.	No. of Competitions.	No. of Situations competed for.	No. of Competitors.	No. of Competitors			
				Who did not proceed to Examination, or who were ineligible.	Who were eligible and examined.		
					Total.	Unsuccessful.	Successful.
INLAND REVENUE:							
Assistant Surveyor of Taxes	1	18	115	5	110	92	18
Assistant of Excise***	2	170	1,835	209	1,626	1,456	170*
MILITARY EXAMINATIONS:—							
ROYAL MILITARY ACADEMY AND ROYAL MARINE ARTILLERY:—							
Candidates for entry	3	145	732	49	683	538	145
ROYAL MILITARY COLLEGE AND ROYAL MARINE LIGHT INFANTRY:—							
Ordinary Candidates for entry, including those eligible for West India Regiments only.	2	203	1,024	50	974	771	203
University Candidates for entry.	2	15	80	10	50	34	16
NAVY:—							
Engineer Student	1	39	153	20	133	94	39
PATENT OFFICE:—							
Assistant Examiner	1	1	18	3	15	14	1
POST OFFICE:—							
Female Clerk, London***	2	85	1,564	60	1,504	1,419	85†
Male Telegraph Learner (London, Edinburgh, and Dublin).***	4	154‡	1,445	160	1,285	1,143	142§
Female Telegraph Learner (London, Edinburgh, and Dublin).***	4	90‡	1,415	98	1,317	1,230	87‖
Male Sorter, London (*see also under Limited Competitions, p. 47*).	2	370	1,221	436	785	415	370
Female Sorter, London***	2	35	1,379	136	1,243	1,208	35**
STATIONERY OFFICE:—							
Clerk	1	1	27	9	18	17	1
VALUATION OFFICE (IRELAND):—							
Valuer and Surveyor (Second Section).	1	2	10	1	9	7	2
WAR OFFICE:—							
Assistant Surveyor, Royal Engineer Civil Staff.	1	5	31	10	21	16	5††
WOODS, &c., OFFICE OF:—							
Junior Clerk	1	1	7	3	4	3	1

* For 98 of these candidates no certificates had been granted up to the 31st December 1894.
† For 46 of these candidates no certificates had been granted up to the 31st December 1894.
‡ The total of the successful and eligible for the Central Telegraph Office, London, fell short of the number required.
§ For 4 of these candidates no certificates had been granted up to the 31st December 1894.
‖ For 2 of these candidates no certificates had been granted up to the 31st December 1894.
¶ For 34 of these candidates no certificates had been granted up to the 31st December 1894.
** For 22 of these candidates no certificates had been granted up to the 31st December 1894.
†† For 2 of these candidates no certificates had been granted up to the 31st December 1894.

TABLE B.—Showing the NUMBER and PARTICULARS of the COMPETITIONS disposed of in the Year ended December 31, 1894.

(ii.)—LIMITED COMPETITIONS.

DEPARTMENT AND CLASS OF SITUATION.	No. of Competitions.	No. of Situations competed for.	No. of Competitors.	No. of Competitors		
				Who did not proceed to Examination, or who were ineligible.	Who were eligible and examined.	
					Total.	Unsuccessful.	Successful.
ABSTRACTORSHIPS - -	1	50*	80	18	62	16	46†
ADMIRALTY:—							
Artificer for Promotion -	9	‡	213	11	202	‡	‡
Dockyard Messenger - -	1	1	3	—	3	2	1
BRITISH MUSEUM:—							
Assistant - - -	1	1	3	—	3	2	1
COMMONS, HOUSE OF:—							
DEPARTMENT OF THE CLERK OF THE HOUSE:—							
Clerk - - - - -	2	2	13	3	10	8	2
CONSTABULARY, ROYAL IRISH:—							
Cadet - - - - -	2	9	81	34	47	38	9
Constable for Promotion -	2	‡	298	—	298	‡	‡
CUSTOMS:—							
Outport Clerk (*see also under Open Competitions, p. 44*).	1	12	27	13	14	2	12
FOREIGN OFFICE:—							
Clerk on the Establishment or Attaché in the Diplomatic Service.	5	16	40	—	40	24	16§
Temporary Translator -	1	1	2	—	2	1	1
HOME OFFICE:—							
Assistant Inspector of Coal Mines.	1	1	2	—	2	1	1
INDIA FOREST SERVICE:—							
Candidates for entry - -	1	6	40	2	38	32	6
INDIA POLICE SERVICE:—							
Candidates for entry - -	1	7	54	7	47	40	7
INLAND REVENUE:—							
Woman Typist - - -	1	2	5	—	5	3	2
LOCAL GOVERNMENT BOARD (ENGLAND):—							
Woman Typist - - -	2	3‖	7	—	7	5	2

* The number of qualified candidates fell short of the number of vacancies.
† For 8 of these candidates no certificates had been granted up to the 31st December 1894.
‡ In these cases the number of vacancies was not stated.
§ For 2 of these candidates no certificates had been granted up to the 31st December 1894.
‖ At one of the competitions there were no qualified candidates.

TABLE B.—(ii.) LIMITED COMPETITIONS—*continued.*

DEPARTMENT AND CLASS OF SITUATION.	No. of Competitions.	No. of Situations competed for.	No. of Competitors.	No. of Competitors			
				Who did not proceed to Examination, or who were ineligible.	Who were eligible and examined.		
					Total.	Unsuccessful.	Successful.
MERCANTILE MARINE OFFICES:—							
Boy Clerk	3	4*	20	4	16	13	3
Clerk, Survey Staff	1	1	3	—	3	2	1
METROPOLITAN POLICE:—							
Clerk, Commissioners' Office	1	1	5	2	3	2	1
NATIONAL EDUCATION OFFICE (IRELAND):—							
Inspector	2	2	10	1	9	7	2
NAVY:—							
Cadet	2	132	408	49	359	227	132
Assistant Clerk	2	22	186	34	152	130	22
POST OFFICE:—							
Clerk, London Postal Service	1	7	19	1	18	11	7
Clerk, Postal Stores Department.	1	3	9	1	8	5	3
Clerk, Supplementary Establishment, Secretary's Office, or Confidential Enquiry Branch.	2	37	73	9	64	27	37
Junior Examiner, Controller of Stores Office.	1	9	28	1	27	18	9
Male Sorter, London (*see also under Open Competitions, p. 45*).	5	220†	499	35	464	298	166‡
TRINITY HOUSE:—							
Boy Clerk	2	3	18	5	13	10	3
WORKS, OFFICE OF:—							
Assistant, Kew	1	1	4	—	4	3	1

* At one of the competitions there were no qualified candidates.

† In three competitions the number of qualified candidates fell short of the number of vacancies.

‡ For 9 of these candidates no certificates had been granted up to the 31st December 1894.

TABLE B.—(iii.) The following Competitions were in progress on 31st December 1894, but had not been finally disposed of.

DEPARTMENT, &c.	Number of Competitions.	Number of Situations to be competed for.	Number of Competitors.
ADMIRALTY:—			
Artificer for Promotion - -	6	*	447
COLONIAL SERVICES:—			
Clerk, Jamaica Civil Service - -	1†	*	39
Clerk, Gibraltar Civil Service - -	1	*	11
MILITARY EXAMINATIONS:—			
ROYAL MILITARY COLLEGE, SANDHURST:—			
Ordinary Candidates for entry, including those eligible for West India Regiments only.	1†	101	504
University Candidates for Commissions -	1†	8	35
POST OFFICE:—			
Female Telegraph Learner (London) -	1†	60	652
Female Sorter - - -	1†	10	616

* In these cases the number of vacancies was not stated.
† These were Open Competitions.

TABLE C.—COMPARATIVE STATEMENT of the CASES dealt with, under the Order in Council of 4th June 1870, during the years 1893 and 1894.

	1893.	1894.
Candidates who were passed and certificated - -	7,560	6,774
„ who were rejected on literary examination -	1,477	1,426
„ who were ineligible in respect of age -	93	47
„ who were ineligible in respect of health -	160	155
„ who were ineligible in respect of character	66	21
„ who were unsuccessful in competition -	8,433	10,965
„ who passed preliminary test examinations	49	30
„ who failed in preliminary test examinations	16	4
„ who did not proceed to examination -	1,496	2,018
	19,350	21,440

TABLE D.—STATEMENT of PRINCIPAL COMPETITIONS, OPEN AND LIMITED, disposed of in 1893 and 1894.

DEPARTMENT AND CLASS OF SITUATION.	Number of Competitions.		Number of Situations competed for.		Number of Competitors.	
	1893.	1894.	1893.	1894.	1893.	1894.
Under the Order in Council of June 4th, 1870.						
*Clerkships, Class I. - - -	1	1	9	14	41	30
*Clerkships, Second Division - - -	—	1	—	154	—	1,253
Competition of Boy Clerks for Clerkships of the Second Division, under the provisions of Clause XI. of the Order in Council of 12th February 1876 - - - -	—	1	—	51	—	217
*Boy Clerkships - - - -	1	2	200	325	819	1,749
Abstractorships - - - -	—	1	—	50	—	80
*Admiralty :—Draughtsman, Outports -	—	1	—	3	—	5
*Admiralty :—Assistant, Nautical Almanac Office - - - - -	1	—	1	—	16	—
*Admiralty :—Assistant Naval Storekeeper (Second Class), H.M. Naval Yards -	—	1	—	2	—	17
*Admiralty :—Assistant Cashier, H.M. Naval Yards - - - - -	1	1	2	1	27	6
Admiralty :—Dockyard Messenger - -	—	1	—	1	—	8

* These were Open Competitions.

TABLE D.—*continued.*

DEPARTMENT AND CLASS OF SITUATION.	Number of Competitions.		Situations competed for.		Competitors.	
	1893.	1894.	1893.	1894.	1893.	1894.
British Museum:—Assistant	4	1	5	1	16	3
British Museum (Natural History):—Assistant	1	—	1	—	3	—
Customs: *Outport Clerk	—	1	—	12	—	337
Customs: Outport Clerk	—	1	—	12	—	27
*Customs:—Out-door Officer	1	3	100	125	450	1,225
*Dublin Metropolitan Police Courts:—Second Class Clerk	1	—	2	—	20	—
*Ecclesiastical Commission:—Junior Clerk	1	—	2	—	45	—
Foreign Office:—Clerk on the Establishment or Attaché in the Diplomatic Service	2	5	2	16	16	40
*Foreign Office:—Student Interpreter, China, &c.	1	1	5	5	34	38
*Foreign Office:—Student Interpreter, Turkey, &c.	—	1	—	2	—	28
Home Office:—Assistant Inspector of Coal Mines	—	1	—	1	—	2
Home Office:—Inspector of Factories and Workshops	3	—	3	—	11	—
*Inland Revenue:—Clerk, First Division, Legacy and Succession Duty Office	2	—	23	—	73	—
*Inland Revenue:—Assistant Surveyor of Taxes	1	1	18	18	105	115
*Inland Revenue:—Assistant of Excise	2	2	119	170	1,445	1,835
Inland Revenue:—Woman Typist	—	1	—	2	—	5
Local Government Board (England):—Woman Typist	—	2	—	3	—	7
*Patent Office:—Assistant Examiner	—	1	—	1	—	18
Post Office:—Clerk, London Postal Service	2	1	17	7	49	19
*Post Office:—Female Clerk	2	2	70	85	1,427	1,564
Post Office:—Clerk, Supplementary Establishment, Secretary's Office, or Confidential Enquiry Branch	1	2	10	37	36	73
Post Office:—Clerk, Returned Letter Office	2	—	3	—	9	—
Post Office:—Clerk, Postal Stores Department	—	1	—	3	—	9
Post Office:—Junior Examiner, Controller of Stores Office	—	1	—	9	—	28
*Post Office:—Telegraph Learner—Male	5	4	121	154	1,292	1,445
*Post Office:—Telegraph Learner—Female	4	4	134	90	2,102	1,415
Post Office:—Sorter—*Male	2	2	264	370	928	1,221
Post Office:—Sorter—Male	2	5	143	220	501	499
Post Office:—Sorter—*Female	2	2	59	35	1,444	1,379
*Privy Council Office:—Third Clerk, Judicial Department	1	—	1	—	67	—
*Public Works Office (Ireland):—Assistant Surveyor of Buildings (Second Class), Architectural Department	1	—	2	—	15	—

* These were Open Competitions.

TABLE D.—*continued.*

DEPARTMENT AND CLASS OF SITUATION.	Number of Competitions.		Number of Situations competed for.		Number of Competitors.	
	1893.	1894.	1893.	1894.	1893.	1894.
Record Office (Ireland) : — Workman-Searcher	1	—	1	—	5	—
*Science and Art Department :—Assistant Keeper, South Kensington Museum (Art Branch)	1	—	3	—	7	—
*Science and Art Department : — Assistant Keeper, South Kensington Museum :—(Science Branch)	1	—	2	—	13	—
Science and Art Department :—Attendant	1	—	1	—	2	—
*Stationery Office :—Clerk	—	1	—	1	—	27
*Valuation Office (Ireland) :—Valuer and Surveyor (Second Section)	1	1	5	2	22	10
*War Office :—Assistant Surveyor, Royal Engineer Civil Staff	2	1	6	5	40	31
*Woods, Office of :—Junior Clerk	—	1	—	1	—	7
Works, Office of :—Assistant, Kew	—	1	—	1	—	4
*Works, Office of : — Assistant, Furniture Branch	1	—	1	—	9	—
Not under the above-mentioned Order.						
*Admiralty :—Dockyard Apprentice	1	1	147	235	465	591
*Colonial Services :—Clerk, Jamaica Civil Service	2	—	†	—	65	—
Commons, House of :—Clerk	2	2	2	2	12	13
Constabulary, Royal Irish :—Cadet	2	2	5	9	68	81
*County Surveyor, Ireland	1	1	1	1	25	18
Dublin Metropolitan Police :—Constable for appointment as Assistant Clerk	1	—	10	—	48	—
Foreign Office :—Temporary Translator	—	1	—	1	—	2
*India Civil Service	1	1	56	62	124	155
India Forest Service	1	1	10	6	48	40
India Police Service	1	1	10	7	84	54
Mercantile Marine Offices : — Clerk, Survey Staff	1	1	1	1	2	3
Mercantile Marine Offices :—Boy Clerk	3	3	6	4	17	20
Mercantile Marine Offices :—Clerk or Deputy Superintendent	2	—	2	—	10	—
Metropolitan Police :—Clerk, Commissioners' Office	1	1	1	1	3	5
Metropolitan Police :—Junior Clerk, Receiver's Office	1	—	1	—	3	—
Metropolitan Police : —Assistant Clerk, Receiver's Office	2	—	2	—	6	—
National Education Office (Ireland) :—Inspector	2	2	3	2	26	10
National Education Office (Ireland) :—Boy Messenger	1	—	1	—	4	—
*Royal Military Academy, Woolwich	2	3	100	145	495	732

* These were Open Competitions.

† In this case the number of vacancies was not stated.

TABLE D.—*continued.*

DEPARTMENT AND CLASS OF SITUATION.	Number of Competitions.		Situations competed for.		Competitors.	
	1893.	1894.	1893.	1894.	1893.	1894.
*Royal Military College, Sandhurst, and University Candidates for Commissions	2	2	222	219	1,292	1,084
Royal Navy :—Cadet	3	2	199	132	548	408
Royal Navy :—Assistant Clerk	2	2	14	22	169	186
*Royal Navy :—Engineer Student	1	1	36	39	156	153
Trinity House :—Extra Clerk	1	—	1	—	5	—
Trinity House :—Boy Clerk	1	1	2	3	11	18

* These were Open Competitions.

TABLE E.—Showing the CAUSES of NON-ACCEPTANCE by DEPARTMENTS of SECOND DIVISION CLERKS and BOY CLERKS assigned to them, from 1876 to 1894.

Cause of Non-acceptance.	Second Division Clerks.	Boy Clerks.
Inefficiency	31	36
Offences against official rules, &c.	2	3
Health unsatisfactory	89	66
Character unsatisfactory	2	1
Age unsatisfactory (too near the higher limit)*	—	6
„ (too low for special duties)	1	—
Physical unfitness and carelessness	—	1
Inability to take up appointment	2	2
Cause not stated	2	—
	129	115

* The inconvenience arising from this cause was explained in our 24th Report.

Secretary } 1259
Customs. } 1895.

THIRTY-NINTH REPORT

OF

THE COMMISSIONERS OF HER MAJESTY'S CUSTOMS

ON

THE CUSTOMS

(For the Year ended 31st March, 1895).

Presented to both Houses of Parliament by Command of Her Majesty.

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1895.

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THIRTY-NINTH REPORT.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HER MAJESTY'S TREASURY.

My Lords,

We have the honour to submit our Thirty-ninth Annual Report, being that for the year ended 31st March, 1895.

The following statement shows the financial results of the year's transactions, which, it will be observed, relate not only to the Customs, but, in addition, to sundry other Departments of the State :—

Receipt of Income.

		£
Gross Customs Duties (including £2,093,696 collected by the Inland Revenue Department)	£20,330,982	
Less Repayments of Drawbacks of Duty paid on goods exported; also Over-Entries, &c. ...	192,034	
Net Customs Duties received in the United Kingdom		20,138,948
Isle of Man Duties received by Imperial Customs Officers in the Island and assessed as due to the Insular Government		74,626
Local Taxation Duties, being the amount collected, under the Customs and Inland Revenue Act, 1890, on Foreign Spirits and Beer, in relief of Local Taxation in England, Scotland and Ireland (including £34,664 collected by Inland Revenue)		194,415
Extra Receipts in aid of Vote, being Money received for Services rendered to the Board of Trade (Mercantile Marine Fund) and the Isle of Man, and from the proceeds of the sale of seized goods, &c.		50,861
Carried forward		20,458,850

C 8602*—75—2/95 Wt 21080 D & S.

Receipt of Income—(continued).

	£
Brought forward	20,458,850
Inland Revenue Duties collected by the Customs Officers at Ports where Bonded Warehouses are in charge of this Department	5,519,620
Board of Trade Moneys received in connection with the Shipping Offices, Wreck, Light Dues, &c.	538,684
Stationery Office Moneys—Sale of Bills of Entry	9,283
Gross Balances at 31st March 1894 on preceding Accounts (Bills, &c., outstanding)	574,450
	£27,100,887

Disposal of Income.

	£	£
Payments to Imperial Exchequer—Customs...		20,115,000
Payments to Isle of Man—being Revenue collected and assessed, including anticipated Balances due to the Island		77,567
Payments to Local Taxation Account, allocated thus:—		
Local Government Board—England	156,540	
Scotch Office—Scotland... ...	21,524	
Chief Secretary—Ireland ...	17,611	
		195,675
Payments to Appropriations in aid of Vote, being Extra Receipts as above		50,861
Payments to Inland Revenue on account of Duties collected for that Department ...		5,552,523
Payments to Board of Trade on account of Receipts as above		547,453
Payments to Stationery Office on account of Receipts as above		9,254
Gross Balances at 31st March 1895 on preceding Accounts (Bills, &c., outstanding)		552,554
		£27,100,887

The Net Receipts of Customs Duties for 1894–95 exceeded those for 1893–94 by £440,250. The total payments to Exchequer in the year 1894–95 not only exceeded those of the

preceding year by £408,000, but the total amount is higher than that of any year since 1889–90. The percentage cost of collection has decreased in the past year from £3 17*s.* 2*d.* to £3 14*s.* 6*d.* per cent. on the Gross Receipt of Duties collected by Customs Officers. (*See* Table IV., page 22.)

New Tables added to Appendix.

In connection with the cost of collecting Revenue by the Customs Department and the multifarious duties performed by our Officers for other Departments, We beg attention to Tables XXIV., XXV. and XXVI. in the Appendix to this Report, which have been prepared under your Lordships' directions, and are now inserted for the first time. The great volume of the work done for other Public Departments, as shown in these Tables, adds of necessity to the cost of the Service.

We now give some details as to the Receipt of Revenue from those Articles of Importation upon which Duty is levied by the Customs :—

Chicory.

The quantity of Foreign Chicory cleared for home use in 1894–95 amounted to 87,622 cwts., an increase of 1,200 cwts. over the quantity so cleared in the previous year. There is nothing of interest to remark in connexion with this minor head of Customs Revenue, except, perhaps, that the increase has some relation to the larger amount of the Duty payments on Coffee. The additional Revenue collected was £818, the total for the year being £58,185.

Coffee.

The Gross Revenue on Coffee in 1894–95 amounted to £173,260, being an increase of £3,868 over that of 1893–94. Although this is an advance of over 2 per cent., there is no reason to suppose that it is due to any increased favour which Coffee, as a beverage, has found with the population. It is probably only a spasmodic fluctuation due to the state of supplies and prices upon the market. In the past ten years, while the population has increased by 2¾ millions of persons, or 7·6 per cent., the Net Revenue on Coffee has decreased by 16·3 per cent. Possibly the total immunity from Import Duty, since 1882, of Vegetable Matter applicable to the uses of Coffee or Chicory (Act 45–46 Vic., C. 41, sec. 3) may have contributed something to this result.

Cocoa and Chocolate.

Cocoa and Chocolate produced the very substantial increase in Revenue of £16,685 in the past year, the yield of 1893–94 having been £102,700, and that of 1894–95, £119,385—showing a rise of 16·2 per cent. This is satisfactory, as indicating that the fall which the receipt from Cocoa had shown in the past two years is not due to any loss of popular favour, but rather (as had been surmised) to high prices and doubtful supplies. The increased consumption of Cocoa and Chocolate in 1894–95 amounted to 3,700,000 lbs., Duty having been paid,

in all, upon no less a quantity than 26,055,856 lbs. of these articles. It must not, however, be concluded that the whole of this quantity represents the consumption of Cocoa beverage. Consideration must be given to the fact that the use of Cocoa as an article of confectionery in the prepared form of Chocolate is very great.

Currants.

The Gross Revenue from Currants in the past year amounted to £110,177 as against £120,866 in 1893–94, a falling off of £10,689. The large and excellent supplies of Raisins and the increased quantities of green and preserved fruits, which have been at the disposal of consumers, suggest a possible explanation for this decreased consumption, apart from the fact that 1893–94 was a year of exceptional activity in the Currant trade.

Raisins.

Raisins produced in the past year £217,045 of Gross Revenue as against £189,291, an increase of £27,754, or nearly 14·7 per cent. There were greatly increased Importations both of Valencian and "Sultana" Raisins, the arrivals having been as follows in the last two years :—

Importation of Raisins from	1893–94.	1894–95.	Increase in 1894–95.
	cwts.	cwts.	cwts.
Spain	261,282	313,983	52,701
Turkey...	265,035	380,555	115,520
Total	526,317	694,538	168,221

Figs, Plums and Prunes.

The Revenue from Figs, Plums and Prunes did well in 1894–95, producing a gross yield of £69,947, being £14,619 more than the amount collected in 1893–94.

Foreign Spirits.

By the Finance Act, 1894, the rates of Duty on all kinds of Spirit were increased to the extent of 6*d.* per proof gallon on Spirit of which the strength is ascertainable by the hydrometer, 10*d.* per gallon on Perfumed Spirits, and 8*d.* per gallon on Liqueurs and Cordials cleared on the liquid quantity, and there were corresponding changes in the rates of Duty payable on articles manufactured with Spirit or assessed in relation to the Spirit Duty. The revised rates and the changes will be found set out in full in Tables I. and VIII.

Rum.

The Net Imperial Revenue from Rum for the year ended 31st March 1895 amounted to £2,069,347. In 1893–94 it was £1,938,181. Thus there was an increase in the past year of £131,166. The unusual severity of the frost in the months of

January and February coincided almost exactly with this increase, for up to the end of December, 1894, Duty payments had only increased to the extent of £463, notwithstanding the additional 6*d.* per gallon imposed by the Finance Act, 1894. But at the end of January, 1895, the increase over the yield for the corresponding period in 1893–94 had risen to £18,824, at the end of February to £118,024, and at the end of March to £131,166. At the same time it is impossible to doubt that the Revenue from Rum and from other sorts of Foreign Spirits would have been larger had not the payment of Duty been held back to a considerable extent towards the close of the financial year, in anticipation of the repeal of the additional 6*d.* of Duty, the stocks of Rum in Bond in the past year having been abnormally large and prices correspondingly low. The quantities held in Bond in the past three years on the last day of December in each year were :—

	Gallons.
In 1892	7,087,019
„ 1893	8,092,636
„ 1894	9,147,139

The increase of the stock in 1894 over that in 1892 is thus 2,060,120 gallons, which is considerably more than equal to a half year's supply of the United Kingdom, the quantity consumed in 1894–95 having been 3,835,308 gallons.

Brandy. Brandy has produced only £1,272,590, or £91,468 less than the yield of 1893–94, when the Duty was 6*d.* per gallon lower. Several causes have contributed to this, the chief of which are, probably, the higher price of Brandy in the past year owing to a disappointing vintage in the Cognac district, and the withholding of Duty payments for the same reason as that already pointed out in the case of Rum.

Geneva, and Other Sorts Foreign Spirits. Under this composite heading there has been the not inconsiderable increase of £26,877 in the past year, which is the more satisfactory as the increased rates of Spirit Duty operated in restriction of the clearances of these kinds of Foreign Spirit, as in the case of Brandy and Rum. Excluding the Foreign Spirit delivered for Methylation (which amounted to 460,788 gallons) there was actually a diminution in the quantities retained for Home use from 1,565,935 gallons in 1893–94 to 1,545,304 gallons in 1894–95, being a fall of 20,631 gallons in the consumption. But the additional rates of Duty at 6*d.*, 8*d.*, and 10*d.* per gallon more than sufficed to cover the loss caused by diminished clearances, and to provide the increased Revenue before mentioned. The following table gives the quantities of each of these kinds of Spirit on which Duty was received in the last two years, exclusive of the quantities delivered for Methylation.

Quantities of Geneva and Other Sorts of Foreign Spirits (except Rum and Brandy), exclusive of that delivered for Methylation, retained for Home Consumption in each of the last two Financial Years :—

Description of Spirits.	1893–94.	1894–95.	Increase or Decrease in 1894–95.
	proof galls.	proof galls.	proof galls.
Geneva	298,257	296,330	– 1,927
Unsweetened	1,176,118	1,154,263	– 21,855
Perfumed	36,875	33,959	– 2,916
Sweetened	50,997	57,039	+ 6,042
	liquid galls.	liquid galls.	
Untested, and cleared on the liquid quantity.	3,688	3,713	+ 25

Tea.

Turning to Tea, the result of the year's clearances has been very satisfactory for the Customs Revenue. The gross yield of the Tea Duty has been in 1894–95, £3,594,354, as against £3,499,909 in 1893–94, an increase of £94,445. As the estimated increase of the population is at present under 1 per cent. per annum for the United Kingdom, whilst this advance is at the rate of 2·6 per cent., the Tea Revenue would appear to be in a very healthy state. The increased quantity consumed was 5,653,000 lbs. There is at present no sign of any discontinuance of this favourable condition of an important branch of Revenue.

Tobacco.

The total Gross Revenue from Tobacco of all kinds in 1894–95 amounted to £10,608,934. In the previous year it had been £10,312,124, and thus there was an increase in the past year of £296,810, or 2·88 per cent. In 1893–94 occurred the great Midland coal strike, an event which seriously affected the Revenue receipts from Tobacco. The long series of increases which have been chronicled in former Annual Reports was, in that year, checked, and the yield remained almost stationary. In the past year, again, the advance was large, but it must not be forgotten that in comparing it with 1893–94, We are comparing with a year in which the receipt, for the reason stated, had been abnormally low. Still, the advance cannot but be considered a very satisfactory one, and all kinds of

Tobacco participated in it, as the following table of the quantities cleared for consumption will show :—

Quantities of Tobacco on which Duty was paid respectively in the last three Financial years :—

Description.	1892-93.	1893-94.	1894-95.
	lbs.	lbs.	lbs.
Tobacco, Raw	61,252,008	61,270,682	62,745,050
Cigars	2,026,447	1,898,301	2,077,561
Other Manufactured Tobacco.	486,598	606,682	705,774
	63,765,053	63,775,665	65,528,385

Wine.

The Gross Receipt on Wine in the year 1894–95 was £1,144,853, against £1,211,331 in 1893–94, a falling off of £66,478. The persistent decrease of the Wine Revenue has so often been remarked upon, that it seems unnecessary to make any observations here as to its causes. In the past year the fall in consumption appears to have affected every class of Wine. Comparing 1894–95 with 1893–94, the clearances of the lighter Wines at the Duty of 1*s.* per gallon dropped from 9,513,609 gallons to 8,954,409 gallons; the stronger Wines at 2*s.* 6*d.* per gallon Duty, from 4,605,712 to 4,512,552 gallons, and Sparkling Wines from 1,584,128 gallons to 1,316,973 gallons. The Revenue on Wines, assessed according to alcoholic strength alone, fell from £1,052,936 to £1,013,164, and the produce of the additional Duty on Sparkling Wines from £158,396 to £131,688.

Foreign Beers.

Until the last Financial Year (1894–5) there had been an almost uninterrupted increase in the consumption of Foreign Beers since 1881, in which year a material alteration was made in the method of assessment of Duty upon Imported Beer, in order to bring it into harmony with the change which had been introduced in this respect on Beers brewed in the United Kingdom, through the substitution, in 1880, of an Excise Beer Duty for the Malt Tax.

The total quantity of the Foreign Beers (including Mum and Spruce Beer) on which Duty was paid in the past year shows a slight decrease as compared with the previous year, but comparing that year (1893–4) with the year 1881–2, when the change already spoken of took effect, there has been an increased consumption of 1,071,936 gallons of Foreign Beer of all sorts in the 14 years under review, the figures being 488,412 in 1881–2, and 1,560,348 gallons in 1893–4, thus

indicating a perceptible general increase in the growth of the public taste for Foreign Beers. This increase in the consumption of Foreign Beers is, no doubt, large in itself, but it is, after all, only a fraction of one per cent. of the consumption of Beer brewed in the United Kingdom.

Smuggling.

The increase in the total number of seizures which has been observed almost annually for some years past has not recurred during the year under review, but on the contrary, a considerable falling off is shown, accompanied by a corresponding diminution in the quantities of goods seized, in the total number of persons convicted of smuggling, and in the number and amount of penalties recovered. It is hoped that the efforts made to discourage smuggling are having the effect desired.

Merchandise Marks Acts.

The number of detentions of Importations under the Merchandise Marks Acts of 1887 and 1891, for the 12 months ended 31st March 1895, shows a considerable increase as compared with the figures for the preceding 12 months, the number having risen from 4,899 in 1893–94 to 6,612 in 1894–95, exclusive of detentions of Importations through the Foreign and Colonial Parcel Post. Of these detentions, the goods were retained as seizures in 465 cases, as against 439 in 1893–94.

The number of detentions in the Parcel Post has also increased, viz., from 617 in 1893–94 to 1,054 in 1894–95, of which 41 were ultimately seized, as against 97 in 1893–94. The combined figures, therefore, are 7,666 during the 12 months ended 31st March last, as against 5,516 for the preceding year, or an increase of nearly 39 per cent.

Excluding the detentions in the Parcel Post, which for the most part are of unimportant extent, and are therefore excluded from the general Tabulation, the principal countries from which the goods detained were imported during each of the last five years have been as follows :—

Year ended 31st March.	1891.	1892.	1893.	1894.	1895.
Germany	1,684	1,648	1,775	1,853	2,319
Holland	326	414	392	731	1,242
France	379	396	574	684	657
Belgium	271	227	285	765	1,154
United States of America	260	216	233	209	510
British Possessions ...	132	142	151	165	253
Other Countries ...	446	278	470	492	477
Total	3,498	3,321	3,880	4,899	6,612

It may be observed that, as in former years, a considerable number of these detentions took place for proof of origin, or for insufficient qualification of illegal marks, but it is unsatisfactory to have again to record an increase in the number of detentions. No reason can be assigned for this increase, which appears to have been generally distributed over almost every kind of imported goods.

The following are the particulars, now for the first time classified under the countries before-named, of the modes in which the bulk of detentions not seized were actually disposed of in the past year :—

Countries whence Imported.	Total number of Stoppages delivered as imported.	Number of Stoppages delivered on obliteration, or qualification, of illegal marks, *without* fine.	Number of Stoppages delivered on obliteration, or qualification, *with* fine.
Germany	1,203	688	192
Holland	687	384	104
France	424	117	56
Belgium	742	262	99
United States of America ...	175	226	68
British Possessions	187	44	19
Other Countries	221	170	51
	3,639	1,891	589

Health of Inferior Officers in London.

The Medical Inspector has reported that the health of the Inferior Officers of the Customs Force in the Port of London has been good during the year, and that it shows a marked improvement on that of the former three years. Influenza, which had been prevalent in 1890, 1891, 1892, and also in 1893 to a slighter extent, was of mild type in 1894, and there were only a few cases in the first and last quarters of that year.

The following is a comparison of the general results shown in the detailed reports for the years 1893 and 1894 :—

	1893.	1894.
Mean daily number on the sick list, including Sundays	23·6	20·8

	1893.	1894.
Being per cent. daily on the strength	3·5	2·9
Mean duration of each case, including Sundays...	15·9 days.	17·3 days.
Loss of time per man, including Sundays	12·7 days.	11·2 days.
Rate of mortality, excluding accidental death—per cent. ...	1·3	1·7
Rate of Superannuation on Medical Certificate—per cent.	·26	·44

Legal changes.

With regard to legislation, there has, within the period covered by this Report, been none relating to the Customs Revenue, apart from change of *Duty*, already alluded to; but in one very important branch of work administered, mainly, by the Department, namely, the registration of shipping property, there has been passed a very extensive and important Act intituled "The Merchant Shipping Act, 1894."

That Act is a consolidation of the existing shipping law, from the Merchant Shipping Act of 1854, inclusive, up to last year. Being a Consolidation Act, it does not make any material alteration in the law, but only such corrections as (in accordance with the accepted character of such Acts) tend to uniformity of expression, and adaptation to existing law and practice, with one or two additions in favour of the Subject.

As an instance of the kind of alteration made, there may be mentioned a special provision, suggested by this Department, that on the first registration of a ship the builder's certificate—the document required as the root of the title—which heretofore, by a somewhat rigid law, has had, of necessity, to be signed by the builder of the ship,—may now be signed by any person whom the Commissioners of Customs recognise as carrying on the business of the builder of the ship. There had been, not infrequently, cases where the builder of the ship was dead, but his business was, nevertheless, carried on by successors, who were perfectly cognizant of the past transactions of the firm, and were qualified to give the document required, but were, nevertheless, precluded from doing so by the strict wording of the law as it stood.

A further suggestion, similarly made, was one for the greater facility of making declarations of ownership and nationality by owners of shipping property. By the previous Law, such declarations had to be made:—

(*a*) As regards individuals, before the Registrar of the Port of registry, if the declarant lived within five miles of the Custom House of that Port; but, if beyond that distance, in the presence of any Registrar, or in the presence of any Justice of the Peace.

By a recent Act as to Commissioners for Oaths, this requirement had been, to some extent, relaxed, so that such Declarations could, in certain cases, be made before such Commissioners. It was thought, however, that all such restrictions as regards place of residence were quite unnecessary; and there has been enacted the general provision that such Declarations may be made before any Registrar of British ships, a Justice of the Peace, a Commissioner for Oaths, or a British Consular Officer. 54 & 55 Vict., c. 50.

(*b*) As regards Corporate Bodies, there was a very stringent requirement that the Declaration must be made by the Secretary of the Company, and in the presence of the Registrar of the Port of Registry of the ship, although the Corporate Body might happen to be established elsewhere.

This led to instances of very great hardship. The Secretary of a Corporate Body in London had not infrequently to go to Scotland or Ireland solely for the purpose of making this declaration with regard to a ship which might belong to the Corporation, and be registered in either of those Kingdoms; or, indeed, even more unreasonable cases than these happened, where Corporate Bodies in Australia and India were the owners of ships registered in the United Kingdom.

The alterations in the Law made in this respect are to the effect that Declarations on behalf of Corporate Bodies may be made by the Secretary, or any other Officer authorised for the purpose, and may be made before any Registrar of British ships, a Justice of the Peace, or a Commissioner for Oaths.

Changes in the personnel of the Board

The year has been marked by an altogether exceptional number of changes in the personnel of the Board.

On the 4th November last the then Chairman, Mr. Murray, C.B., now Sir Herbert Murray, K.C.B., retired on superannuation, and your Lordships were pleased, on that occasion, by your Minute of the 25th October, 1894, to express your appreciation of his services in the following terms :—

"The First Lord and the Chancellor of the Exchequer state to the Board that Mr. H. H. Murray retires from the Public Service on the 4th November proximo on attaining the age of 65 years; and that he has placed in their hands, as from that date, his resignation of the Office of Chairman of the Board of Customs.

"The First Lord and the Chancellor of the Exchequer avail themselves of the opportunity to place on record their high appreciation of the

services which Mr. Murray has rendered to the State during a period of more than 40 years.

"Mr. Murray entered the Treasury as a Junior Clerk in 1852, and served in the Department until 1870 with the exception of the years 1854–5, during which he volunteered for service in the Commissariat, and was present with the Army in the Crimea.

"In 1871 he was selected for the appointment of Treasury Remembrancer and Deputy Paymaster in Ireland, and it was mainly owing to his ability and energy in the execution of the duties of that Office that the Treasury has been enabled greatly to increase the efficiency of its control of the administration and expenditure of the Public Departments in Ireland, including those of the Supreme Court of Judicature, and of the County Courts.

"In 1882 Mr. Murray was appointed Secretary to the Board of Customs, of which he subsequently rose to be Deputy Chairman in 1887, and Chairman in 1889. His administration of this great Department of the Public Revenue has been marked throughout by vigour, economy, and success.

"My Lords learn with great regret that Mr. Murray's long and distinguished career is now about to close, and they desire to record their entire concurrence in the testimony borne by the First Lord and the Chancellor of the Exchequer to the value of his services to his Department and to the State."

A few weeks previously, Mr. Horace Seymour, the then Deputy Chairman, had been appointed to the office of Deputy Master of the Mint.

The late Sir R. G. C. Hamilton, K.C.B., who was appointed to succeed to the Chairmanship, joined the Department on the 5th November, 1894, and his wide official experience, gathered in the many high offices which he had held in the course of a long and distinguished public career, combined with the close and immediate attention which he gave to the work of his new office, afforded promise of highly beneficial results to the Department. Unfortunately, however, after an attendance of a few weeks, he was struck down by illness, which terminated fatally on the 22nd April last.

The Deputy-Chairmanship, vacated by Mr. Horace Seymour, was filled, on the 6th November, 1894, by the appointment of Mr. J. A. Kempe, of the Treasury.

We have the honour to be,

My Lords,

Your Lordships' obedient Servants,

H. W. PRIMROSE,
J. A. KEMPE,
L. W. ENGELBACH.

17*th August*, 1895.

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TABLE I.

The several Articles subject to Import Duties in the United Kingdom, and the Rate of Duty levied upon each Article, according to the Tariff in operation during the Year 1894-95.

ARTICLES.		Rates of Duty. £	s.	d.
Cocoa	per lb.	0	0	1
Husks and Shells	per cwt.	0	2	0
Cocoa or Chocolate, ground, prepared, or in any way manufactured	per lb.	0	0	2
Do. in the manufacture of which Spirit has been used	additional per lb.	0	0	0½
Coffee	per cwt.	0	14	0
Kiln-dried, roasted, or ground	per lb.	0	0	2
Chicory :—				
Raw or kiln-dried	per cwt.	0	13	3
Roasted or ground	per lb.	0	0	2
Chicory (or other vegetable substances) and Coffee, roasted and ground; mixed	,,	0	0	2
Fruit, Dried :—				
Currants	per cwt.	0	2	0
Figs and Fig Cake, Plums, Prunes, and Raisins	,,	0	7	0
Tea	per lb.	0	0	4
Tobacco :—				
Manufactured, viz. :—				
Segars	,,	0	5	0
Cavendish or Negrohead	,,	0	4	6
Cavendish or Negrohead, Manufactured in Bond	,,	0	4	0
Other Manufactured Tobacco	,,	0	4	0
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	,,	0	3	9
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	,,	0	4	6
Unmanufactured, viz. :—				
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	,,	0	3	2
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	,,	0	3	6
Wine :—				
Not exceeding 30° of Proof Spirit	per gallon	0	1	0
Exceeding 30° but not exceeding 42° of Proof Spirit	,,	0	2	6
And for every degree or part of a degree beyond the highest above charged, an additional Duty	,,	0	0	3
The word "degree" does not include fractions of the next higher degree.				
Wine includes Lees of Wine.				

TABLE I.—*continued.*

ARTICLES.		Rates of Duty.
		£ s. d.
Wine—*continued.*		
Sparkling Wine imported in Bottles . . . . . *The Duties on Sparkling Wines are in addition to the Duties in respect of alcoholic strength.*	per gallon	0 2 0
Beer of the descriptions called Mum, Spruce, or Black Beer, and Berlin White Beer, and other Preparations, whether fermented or not fermented, of a character similar to Mum, Spruce, or Black Beer, where the worts thereof were, before fermentation, of a specific gravity—		
Not exceeding 1215°	per every 36 gallons.	1 8 0
Exceeding 1215°	„	1 12 10
Beer of any other description where the worts thereof were, before fermentation, of a specific gravity of—		
1055° . . . . . And so on in proportion for any difference in gravity.	„	0 6 9 and 3*d.* additional.
Spirits or Strong Waters :—		
For every gallon computed at hydrometer proof of Spirits of any description, (except Perfumed Spirits), including Naphtha, or Methylic Alcohol, purified so as to be potable; and Mixtures and Preparations containing Spirits . .	per proof gallon	0 10 10 and 6*d.* additional.
For every gallon of Perfumed Spirits	per gallon	0 17 4 and 9*d.* additional.
Liqueurs, Cordials, or other Preparations containing Spirits, in bottle, entered in such a manner as to indicate that the strength is not to be tested . . . . . And so on in proportion for any less quantity.	„	0 14 8 and 8*d.* additional.
Chloral Hydrate	per lb.	0 1 4
Chloroform	„	0 3 3
Collodion	per gallon	1 6 3
Confectionery, in the manufacture of which Spirit has been used, (the Duty being in addition to any other existing Duty to which such Confectionery is at present liable) . . .	per lb.	0 0 0½
Ether, Acetic	„	0 1 11
„ Butyric	per gallon	0 16 5
„ Sulphuric	„	1 7 5
Ethyl, Iodide of . . . . . And so in proportion for any less quantity.	„	0 14 3
Soap, Transparent, in the manufacture of which Spirit has been used	per lb.	0 0 3
Cards, Playing	per dozen packs	0 3 9

TABLE II.

The Gross Receipt of Customs Revenue, (inclusive of Charges), in each Division of the United Kingdom during each of the last Ten Financial Years.

Year ended 31st March.	England and Wales.					Scotland.			Ireland.			Total United Kingdom.*
	London.	Liverpool.	Other Ports.	Collected by Inland Revenue.	Total.	At all the Ports.	Collected by Inland Revenue.	Total.	At all the Ports.	Collected by Inland Revenue.	Total.	
	£	£	£	£	£	£	£	£	£	£	£	£
1886 -	10,073,206	2,690,934	2,065,218	1,469,125	16,298,483	1,469,626	199,949	1,669,575	1,621,479	327,458	1,948,937	19,916,995
1887 -	10,217,555	2,704,669	2,078,877	1,550,768	16,551,869	1,477,293	199,300	1,676,593	1,869,427	214,996	2,084,423	20,312,885
1888† -	9,976,405	2,582,170	2,046,206	1,521,499	16,126,280	1,426,284	217,865	1,644,149	1,824,679	196,227	2,020,906	19,791,335†
1889‡ -	10,079,129	2,522,876	2,163,927	1,661,605	16,427,537	1,485,816	246,649	1,732,465	1,852,640	194,846	2,047,486	20,207,488‡
1890 -	10,052,885	2,672,556	2,379,281	1,753,212	16,857,934	1,526,509	198,648	1,725,157	1,904,975	207,426	2,112,401	20,695,492
1891†† -	8,914,905	2,712,888	2,565,543	1,847,592	16,040,928	1,615,259	193,034	1,808,293	1,903,754	202,212	2,105,966	19,955,188††
1892 -	8,781,008	2,910,848	2,689,382	1,892,895	16,274,133	1,679,230	201,034	1,880,264	1,942,876	209,624	2,152,500	20,306,897
1893 -	8,561,991	2,958,366	2,616,147	1,895,949	16,032,453	1,721,884	189,142	1,911,026	1,953,174	186,385	2,139,559	20,083,038
1894** -	8,606,412	2,847,791	2,674,189	1,858,910	15,987,302	1,755,213	188,702	1,943,915	2,033,223	199,674	2,232,897	20,164,114
1895 -	8,823,648	3,015,126	2,902,180	1,739,299	16,480,253	1,765,049	190,246	1,955,295	1,965,666	198,815	2,164,481	20,600,029

*This column includes amount due to the Isle of Man Revenue, and, since 1891, the amount assigned to Local Taxation Accounts. † Tobacco Duties reduced.
‡ Additional Duty imposed on Sparkling Wines.
†† Duty on Tea and Currants reduced. Duty on Spirits increased: receipts to be allocated to Local Taxation purposes. Duty on Plate of Gold, or Silver, abolished.
** Duty on Beer and on Spirits increased.

TABLE III.

The Gross Amount of the Customs Revenue and the proportion of it collected by the Inland Revenue Department, and the Gross Amount of the Duty on Home-made Spirits and the proportion of it collected by the Officers of Customs, together with the Approximate Amount of Revenue on Warehoused Goods collected by each of the two Departments, during each of the last Ten Financial Years.

Year ended 31st March.	Amount of Customs Revenue collected by the Inland Revenue Department.	Total Gross Amount of Customs Revenue.*	Proportion of Customs Revenue collected by the Inland Revenue Department.	Amount of Duty on Home-made Spirits and Home-grown Tobacco collected by Officers of Customs.	Total Gross Amount of Duty on Home-made Spirits.	Proportion of Duty on Home-made Spirits collected by Officers of Customs.	Approximate Amount of Duty on Warehoused Goods collected by the Customs.	Approximate Amount of Duty on Warehoused Goods collected by the Excise.
	£	£		£	£		£	£
1886 - -	1,996,532	19,916,995	10·02	3,461,680	13,902,953	24·89	20,982,143	12,437,805
1887 - -	1,965,064	20,312,885	9·67	3,488,763	13,473,593	25·89	21,436,584	11,949,894
1888 - -	1,935,591	19,791,335	9·77	3,662,696	13,688,733	26·75	21,118,440	11,961,628
1889 - -	2,103,110	20,207,488	10·40	3,784,225	13,634,246	27·75	21,488,603	11,953,131
1890 - -	2,159,287	20,695,492	10·43	4,197,947	14,800,627	28·36	22,334,152	12,761,967
1891 - -	2,242,838	19,955,187	11·23	4,811,753	16,077,944	29·92	22,124,102	13,509,029
1892 - -	2,303,553	20,306,897	11·34	5,239,105	16,886,315	31·02	22,842,449	13,581,632
1893 - -	2,271,476	20,083,038	11·31	5,263,461	16,475,969	31·94	22,675,023	13,483,984
1894 - -	2,247,286	20,164,114	11·14	5,327,975	16,394,363	32·49	22,844,803	13,313,674
1895 - -	2,128,360	20,600,029	10·33	5,506,582	16,449,110	33·47	23,578,251	13,070,888

NOTE.—The amount of Revenue on Imports on which Duty was paid without warehousing them in the year 1882 was 400,290*l*. The sum of 400,000*l*. has been accordingly adopted, as the amount of Duty on Imports not warehoused for each year, in calculating the amount shown in the last column but one of the above Table.

* This column includes the amount due to the Isle of Man Revenue, and, since 1891, the amount assigned to the Local Taxation Account.

TABLE IV.

The Gross Receipt and Net Produce of Duties collected by the Customs Department, (including the Duty on Home-made Spirits and Home-grown Tobacco collected on behalf of the Inland Revenue Department, and, since 1891, the Amount collected for Local Taxation purposes, but excluding the Amount of Customs Duties collected by the Inland Revenue Department and the Isle of Man Revenue), with the Charges of Collection* thereof, as shown in the Appropriation Account, those for last Year being subject to correction; and the Rate per Cent. of Collection of the Gross Receipt and Net Produce, respectively, during each of the last Ten Financial Years.

Year ended 31st March.	Gross Receipt of Duties Collected by the Customs.	Net Produce after deducting Drawbacks and Repayments.	Charges of Collection.	Rate per Cent. of Collection.	
				On the Gross Receipt.	On the Net Produce.
	£	£	£	£ s. d.	£ s. d.
1886 .	21,342,601	21,167,264	941,701	4 8 3	4 8 11
1887 .	21,798,889	21,675,961	936,674	4 5 11	4 6 5
1888 .	21,456,758	21,299,550	924,870	4 6 2	4 6 10
1889 .	21,825,783	21,649,232	908,677	4 3 3	4 3 11
1890 .	22,670,425	22,498,814	895,420	3 19 0	3 19 7
1891 .	22,455,301	22,254,082	885,975	3 18 10	3 19 7
1892 .	23,167,867	22,978,016	887,483	3 16 7	3 17 2
1893 .	23,000,067	22,808,971	883,185	3 16 9	3 17 5
1894 .	23,168,696	22,979,183	893,889	3 17 2	3 17 9
1895 .	23,903,625	23,711,586	891,226	3 14 6	3 15 2

* The sum stated as Charges of Collection is made up of the total sum spent out of the Customs Vote, *plus* the Charges made against the Department on account of the Stationery Office, the Board of Works, and other Government Offices, but less the Appropriations in Aid.

TABLE V.

The aggregate Gross Produce of Customs Duties, (including Charges on deliveries from Bonded Warehouses and Moneys deposited but not appropriated to Goods), in the United Kingdom, in the Year ended 31st March 1895, compared with the Receipt in the preceding Year, specifying the Amount collected on each of the principal Articles.

Articles.	Gross Produce of Customs Duties. Year ended 31st March.		Increase, or Decrease, of the Gross Produce in the Year ended 31st March 1895, as compared with the Year ended 31st March 1894.	
	1894.	1895.	Increase.	Decrease.
	£	£	£	£
Chicory	57,367	58,185	818	—
Cocoa, Cocoa Husks, and Chocolate	102,700	119,385	16,685	—
Coffee	169,392	173,260	3,868	—
Fruit, dried: Currants	120,866	110,177	—	10,689
„ Figs, Plums, and Prunes	55,328	69,947	14,619	—
„ Raisins	189,291	217,045	27,754	—
Spirits: Rum	2,031,951	2,165,243	133,292	—
„ Brandy	1,430,313	1,332,274	—	98,039
„ Geneva, and Other Sorts†	868,428	894,934	26,506	—
Tea‡	3,499,909	3,594,354	94,445	—
Tobacco and Snuff**	10,312,124	10,608,934	296,810	—
Wine	1,211,331	1,144,853	—	66,478
Other Articles (taken collectively)*	21,027	21,615	588	—
Charges on delivery from the Bonded Warehouses.	31,066	32,275	1,209	—
Moneys deposited, but not appropriated to Goods.	13,761	9,650	—	4,111
Aggregate Gross Receipt	20,114,854	20,552,131	437,277	—
Isle of Man Duties††	49,260	47,898	—	1,362
	20,164,114	20,600,029	435,915	—

* *See* Supplementary Account, exhibiting the separate Receipt of Duty on each of the "Other Articles," on the next page.

† Including Duty of 4*d.* per gallon on Foreign Plain Spirit used for Methylation, which produced in the year 1893–94, £7,307; and in the year 1894–95, £7,679.

‡ Including £75 Tea Duty collected in the Isle of Man in 1893–94, and £78 in 1894–95.

** Including £13,427 Tobacco Duty collected in the Isle of Man in 1893–94, and £12,251 in 1894–95.

†† Exclusive of Duties on Tea and Tobacco collected in the Isle of Man.

Note.—These amounts include the sums collected on Customs Articles by the Inland Revenue Department.

SUPPLEMENT to TABLE V., exhibiting the separate Gross Receipt on each of the "Other Articles" in the Year ended 31st March 1895, as compared with the Receipt in the preceding Year.

ARTICLES.	Gross Amount of Duty Collected on each in the Year ended 31st March		Increase.	Decrease.
	1894.	1895.		
	£	£	£	£
Beer: Mum and Spruce	2,542	2,335	—	207
„ Of other sorts	13,584	13,605	21	—
Chloroform	9	6	—	3
Chloral Hydrate	993	1,139	146	—
Collodion	65	12	—	53
Ether, Acetic	101	35	—	66
„ Butyric	143	154	11	—
„ Sulphuric	60	28	—	32
Ethyl, Iodide of	—	—	—	—
Soap, Transparent, in the manufacture of which Spirit has been used.	137	140	3	—
Cards, Playing	1,858	2,133	275	—
Coffee, Chicory, or any other vegetable matter applicable to the uses of Chicory or Coffee, roasted and ground, mixed.	12	7	—	5
Cocoa or Chocolate containing Spirit	1,031	1,466	435	—
Confectionery containing Spirit	492	555	63	—
Total	21,027	21,615	588	—

TABLE VI.

THE DRAWBACKS, REPAYMENTS, and AMOUNTS allocated to other purposes, in the Years ended 31st March 1894 and 1895 respectively.

—	Year ended 31st March 1894.					Year ended 31st March 1895.				
	Drawbacks.	Repayments.	Proportion of Net Revenue allocated to other purposes.		Total.	Drawbacks.	Repayments.	Proportion of Net Revenue allocated to other purposes.		Total.
			Isle of Man.	Local Taxation.				Isle of Man.	Local Taxation.	
	£	£	£	£	£	£	£	£	£	£
Chicory	—	186	50	—	236	—	61	50	—	111
Cocoa, Cocoa Husks, and Chocolate	—	35	—	—	35	—	89	—	—	89
Coffee	3,298	6	103	—	3,407	3,125	8	103	—	3,236
Fruit, dried: Currants	—	68	—	—	68	—	134	—	—	134
„ „ Figs, Plums, and Prunes	—	193	—	—	193	—	227	—	—	227
„ „ Raisins	—	131	—	—	131	—	206	—	—	206
Spirits: Rum	—	—	—	93,770	93,770	—	14	—	95,882	95,896
„ Brandy	—	350	—	65,905	66,255	—	690	—	58,994	59,684
„ Geneva, and other sorts	—	239	103	39,640	39,982	—	419	103	39,089	39,611
Tea	—	23	6,792	—	6,815	—	51	6,671	—	6,722
Tobacco and Snuff	172,256	236	19,680	—	192,172	173,782	333	19,680	—	193,795
Wine	—	1,063	127	—	1,190	—	1,027	127	—	1,154
Other Articles (taken collectively)	25	1,053	—	480	1,558	45	1,091	—	450	1,586
Charges on delivery from the Bonded Warehouses	—	15	—	—	15	—	15	—	—	15
Moneys deposited and not appropriated to Goods	—	10,329	—	—	10,329	—	10,717	—	—	10,717
Total	175,579	13,927	26,855	199,795	416,156	176,952	15,082	26,734	194,415	413,183

TABLE VII.

The Net Produce of Customs Duties, (including Charges on deliveries from Bonded Warehouses and Moneys deposited but not appropriated to Goods), in the United Kingdom, exclusive of the Isle of Man, in the Year ended 31st March 1895, compared with the Amount received in the preceding Year, after deducting Drawbacks, Repayments, and Amounts allocated to other purposes.

Articles.	Year ended 31st March		Increase.	Decrease.
	1894.	1895.		
	£	£	£	£
Chicory	57,130	58,074	944	—
Cocoa, Cocoa Husks, and Chocolate . . .	102,665	119,296	16,631	—
Coffee	165,985	170,024	4,039	—
Fruit, dried: Currants . .	120,797	110,043	—	10,754
„ Figs, Plums, and Prunes	55,135	69,720	14,585	—
„ Raisins . .	189,160	216,839	27,679	—
Spirits: Rum . . .	1,938,181	2,069,347	131,166	—
„ Brandy . . .	1,364,058	1,272,590	—	91,468
„ Geneva and Other Sorts* . .	828,446	855,323	26,877	—
Tea	3,493,094	3,587,632	94,538	—
Tobacco and Snuff . . .	10,119,952	10,415,139	295,187	—
Wine	1,210,142	1,143,699	—	66,443
Other Articles . . .	19,470	20,029	559	—
Charges on Deliveries from Bonded Warehouses .	31,051	32,260	1,209	—
Moneys deposited but not appropriated to Goods .	3,432	1,067 (Excess of Repayments)	—	4,499
Net Receipt	19,698,698	20,138,948	440,250	—

* Including Duty of 4*d.* per gallon on Foreign Plain Spirit used for Methylation which produced in the year 1893–94, £7,307 and in 1894–95, £7,679.

TABLE VIII.

The Alterations which have taken place in the Customs Tariff during the Year ended 31st March 1895; and the Authority under which each of the Alterations has been carried into effect.

Additional Duty on Spirits :—

Act 57 and 58 Vic., Cap. 30, Sec. 28.

For every gallon computed at hydrometer proof of any description, whether of British or Foreign origin, (except Perfumed Spirits), including Naphtha or Methylic alcohol purified so as to be potable, and on Mixtures or Preparations of Spirits - - - - - - 6*d.*

For every gallon of Perfumed Spirits - - 10*d.*

Where a person importing Liqueurs, Cordials or other Mixtures or Preparations containing Spirits in bottle may have entered the same in such a manner as to indicate that the strength is not to be tested - - - 8*d.* the gallon.

In lieu of the Duties now chargeable :—

		£	*s.*	*d.*
Chloral Hydrate - - -	the pound		1	4
Chloroform - - - -	„ „		3	3
Collodion - - - -	the gallon	1	6	3
Ether, Acetic - - - -	the pound		1	11
Ether, Butyric - - - -	the gallon		16	5
Ether, Sulphuric - - -	„ „	1	7	5
Ethyl, Iodide of - - -	„ „		14	3

This section shall not affect the continuance after the 30th June, 1895, of the Duties existing prior to this section taking effect.

Additional Duty on Beer :—

Act 57 and 58 Vic., Cap. 30, Secs. 26 and 27.

	s.	*d.*
For every thirty-six gallons of Beer of the descriptions called Mum, Spruce, or Black Beer where the worts thereof were before fermentation of a specific gravity not exceeding one thousand two hundred and fifteen degrees - - - - -	2	0
Exceeding one thousand two hundred and fifteen degrees - - - - - - -	2	4
For every thirty-six gallons of Beer of any other description where the worts thereof were before fermentation of a specific gravity of one thousand and fifty-five degrees - - - - - -		6
And so in proportion for any difference in gravity.		
Berlin White Beer and other similar preparations, whether fermented or unfermented, are to be charged similarly to Mum, Spruce, &c.		

TABLE IX.

The Gross Amount of Duty collected on the principal Articles entered for Home Consumption in the United Kingdom, during each of the last Ten Financial Years.

Year ended 31st March.	Cocoa.	Coffee.	Tea.	Dried Fruit.				Spirits.				Wine.	Tobacco.			
				Currants.	Raisins.	Figs, Plums and Prunes.	Total.	Rum.	Brandy.	Other Sorts.	Total.		Unmanufactured.	Manufactured.		Total.
														Segars.	Other kinds.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1886 .	60,772	207,977	4,187,318	307,610	146,879	43,672	498,161	2,042,347	1,367,270	775,258	4,184,875	1,195,849	8,916,051	414,299	58,094	9,388,444
1887 .	63,679	194,424	4,514,906	311,533	165,979	49,537	527,049	1,958,479	1,352,447	909,243	4,220,169	1,129,630	8,974,217	423,415	71,856	9,469,488
†1888 .	70,953	191,887	4,613,395	317,726	176,963	44,715	539,404	2,034,858	1,308,232	882,537	4,225,627	1,086,464	8,370,335	410,084	69,582	†8,850,001
‡1889 .	76,718	188,211	4,630,316	354,009	173,882	52,087	579,978	1,977,581	1,257,315	1,062,545	4,297,441	‡1,213,435	8,469,201	473,204	69,995	9,012,400
1890 .	78,079	177,019	4,490,695	315,879	162,186	57,420	535,485	2,217,172	1,331,539	1,133,301	4,682,012	1,303,696	8,663,088	483,394	68,145	9,214,627
††1891 .	85,745	185,906	††3,416,802	††118,484	157,199	48,638	††324,321	2,420,630	1,408,399	870,021	*4,699,050	1,319,527	9,153,137	491,441	73,206	9,717,784
1892 .	91,459	181,287	3,424,172	114,231	175,424	57,896	347,551	2,448,085	1,493,105	701,4 48	4,642,638	1,292,519	9,537,075	503,309	82,250	10,122,634
1893 .	87,674	177,427	3,405,990	100,268	191,569	54,270	346,107	2,179,062	1,399,049	711,719	4,289,830	1,270,214	9,698,219	506,308	98,893	10,303,420
1894 .	83,746	169,392	3,499,834	120,866	189,291	55,328	365,485	2,031,951	1,430,313	868,428	4,330,692	1,211,331	9,701,334	474,583	122,780	10,298,697
1895 .	97,885	173,260	3,594,276	110,177	217,045	69,946	397,168	2,165,243	1,332,274	894,934	**4,392,451	1,144,853	9,934,187	519,388	142,608	10,596,683

* The figures under this Heading comprise, since 1891, the sum collected on behalf of the Local Taxation Account created under the Act 53 Vic. C. 8, the Duty on Spirits being then increased.

† Tobacco Duties reduced. ‡ Additional Duty imposed on Sparkling Wines. †† Duty on Tea and Currants reduced. ** Duty on Spirits increased.

TABLE X.

The Quantities of the principal Articles delivered Free of Duty from the Customs Bonded Warehouses for the use of Her Majesty's Navy and Army, and for Stores of Merchant Vessels, and the total Amount that would have accrued to the Revenue had the Duty been charged thereon; together with the Number of Warrants issued for Ships' Stores during each of the last Ten Calendar Years.

Year ended 31st December.	Cocoa	Coffee.	Currants.	Raisins.	Foreign Spirits not Sweetened.				Spirits, British and Irish.	Tea.	Tobacco.		Wine.	Total Amount of Duty that would have accrued thereon.	Number of Warrants for Ships' Stores.
					Rum.	Brandy.	Geneva.	Other Sorts.			Unmanufactured.	Foreign and British Manufactured.			
	lbs.	cwts.	cwts.	cwts.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	lbs.	lbs.	lbs.	Gallons.	£	
1885 .	906,661	7,844	4,087	7,727	229,078	29,082	14,527	5,715	80,776	984,789	345,359	1,370,167	134,612	621,484	118,719
1886 .	1,077,376	6,405	3,907	6,443	208,660	24,805	13,399	6,229	73,057	1,067,551	508,212	1,068,321	121,235	560,154	112,632
1887 .	842,926	5,532	3,892	6,849	277,915	22,831	13,184	5,366	75,403	1,041,230	465,995	1,038,203	124,747	562,336	115,700
1888 .	907,609	5,891	4,045	6,418	208,145	22,254	14,224	3,808	75,685	1,037,904	541,363	1,053,192	126,912	532,485	121,642
1889 .	1,031,830	5,703	4,043	7,159	213,909	23,730	14,304	4,105	88,247	1,122,042	569,958	1,066,947	139,898	553,987	123,134
1890 .	1,055,462	5,144	3,804	5,851	202,042	22,549	13,421	4,282	85,497	1,028,101	522,052	1,052,375	137,817	530,488	130,163
1891 .	761,906	4,669	3,625	7,178	317,006	22,203	12,463	4,549	87,938	1,127,674	712,217	1,070,829	142,482	627,737	130,091
1892 .	1,047,062	4,081	3,397	5,640	279,472	22,561	13,765	4,371	89,239	1,063,127	284,592	1,054,669	132,135	535,045	125,907
1893	1,308,056	3,724	3,218	7,061	244,713	21,348	12,040	4,459	84,750	1,052,228	871,408	1,003,101	129,276	594,325	121,201
1894 .	1,053,278	3,764	3,413	6,067	299,472	19,700	12,766	2,806	87,360	1,149,363	732,176	1,037,141	116,722	630,145	131,443

TABLE XI.

The Quantities of the principal Articles delivered Free of Duty from the Customs Bonded Warehouses for Exportation, and the total Amount that would have accrued to the Revenue had the Duty been charged thereon, during each of the last Ten Calendar Years.

Year ended 31st December.	Cocoa.	Coffee.	Currants.	Raisins.	Foreign Spirits, not Sweetened.				Spirits, British and Irish.	Tea.	Tobacco.		Wine.	Total Amount of Duty that would have accrued thereon.
					Rum.	Brandy.	Geneva.	Other Sorts.			Unmanufactured.	Foreign & British Manufactured.		
	lbs.	cwts.	cwts.	cwts.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	lbs.	lbs.	lbs.	Gallons.	£
1885 -	8,689,487	747,354	184,396	110,934	1,381,221	116,972	21,373	637,635	1,287,587	42,625,565	6,869,973	1,397,617	1,028,701	5,123,777
1886 -	6,670,289	786,448	119,916	108,204	1,412,225	124,035	23,748	530,212	1,208,570	44,822,923	5,839,084	1,249,445	977,160	4,877,241
1887 -	8,109,239	692,337	72,252	83,078	1,519,565	126,195	19,011	533,549	1,475,720	35,158,497	6,152,509	1,326,204	1,039,848	4,747,808
1888 -	7,976,986	815,053	84,734	101,779	1,278,700	95,445	22,776	449,977	1,590,800	38,444,577	6,369,638	1,455,607	1,114,986	4,812,360
1889 -	8,275,388	676,370	78,330	84,327	986,928	107,713	24,637	357,357	1,561,246	36,015,098	5,063,443	1,487,552	1,132,538	4,332,785
1890 -	7,198,350	668,739	105,656	94,881	1,145,798	108,930	14,078	300,274	1,708,433	37,243,544	6,512,793	1,619,665	1,088,247	4,484,803
1891 -	8,832,827	487,092	64,135	74,306	1,006,886	88,901	12,374	226,428	1,633,604	33,675,711	6,755,741	1,668,648	1,076,543	4,079,522
1892 -	8,968,094	533,447	79,295	91,129	1,056,203	87,631	17,207	210,073	1,694,601	37,588,165	6,401,423	1,902,925	1,037,107	4,225,332
1893 -	9,280,645	494,945	79,474	69,018	1,007,953	103,949	8,982	150,380	1,568,692	34,114,642	6,499,001	2,244,222	944,126	4,094,184
1894 -	7,884,157	535,862	84,115	42,826	956,243	72,524	16,674	138,760	1,774,054	31,813,681	7,196,123	2,242,887	901,244	4,379,344

TABLE XII.

The Quantities of the principal Articles liable to Duty retained for Home Consumption in the United Kingdom during each of the last Ten Calendar Years, and the Increase or Decrease per Cent. in each Year compared with the Year preceding.

Articles.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.
Cocoa . . . . . Lbs.	14,603,067	15,151,480	16,109,473	18,215,019	18,461,194	20,225,349	21,595,055	20,795,271	20,862,705	22,426,508
Increase . . . . per cent.	4·9	3·7	6·3	13·0	1·3	9·5	6·7	—	0·3	7·4
Decrease . . . . „	—	—	—	—	—	—	—	3·7	—	—
Coffee . . . . . Cwt.	291,610	282,217	261,749	272,782	252,948	250,281	255,679	252,000	237,486	237,278
Increase . . . . per cent.	1·2	—	—	4·2	—	—	2·1	—	—	—
Decrease . . . . „	—	3·2	7·2	—	7·2	1·0	—	1·4	5·7	—
Currants . . . . . Cwt.	913,211	859,470	923,495	1,017,219	899,985	1,113,793	1,138,461	1,011,118	1,212,385	1,075,150
Increase . . . . per cent.	—	—	7·4	10·1	—	23·7	2·2	—	19·9	—
Decrease . . . . „	5·3	5·8	—	—	11·5	—	—	11·1	—	11·3
Raisins . . . . . Cwt.	424,061	458,830	513,054	488,988	465,142	458,074	489,035	547,463	510,858	623,187
Increase . . . . per cent.	—	8·1	11·8	—	—	—	6·7	11·9	—	21·9
Decrease . . . . „	3·9	—	—	4·6	4·8	1·5	—	—	6·6	—
Spirits, Rum . . . Proof Gall.	3,857,867	3,849,092	3,901,227	3,861,772	4,059,924	4,536,666	4,454,917	4,268,438	3,764,349	3,640,103
Increase . . . . per cent.	—	—	1·3	—	5·1	11·7	—	—	—	—
Decrease . . . . „	2·0	0·2	—	1·0	—	—	1·8	4·1	11·8	3·3
Spirits, Brandy . . . Proof Gall.	2,689,464	2,642,376	2,541,527	2,439,780	2,500,973	2,640,164	2,679,449	2,668,499	2,588,107	2,441,124
Increase . . . . per cent.	—	—	—	—	2·5	5·5	1·1	—	—	—
Decrease . . . . „	7·3	1·7	3·8	4·0	—	—	—	0·4	3·0	5·6
Spirits, Other Sorts not Sweetened or Mixed } Proof Gall.	1,399,376	2,068,542	1,396,892	1,576,231	1,732,135	1,454,626	886,414	824,078	1,131,138	1,168,266
Increase . . . . per cent.	10·8	47·8	—	12·8	9·8	—	—	—	37·2	3·2
Decrease . . . . „	—	—	32·4	—	—	16·0	39·0	7·0	—	—
Tea . . . . . Lbs.	182,408,830	178,800,197	183,561,608	185,416,238	185,578,298	193,949,452	202,396,631	207,055,679	208,036,017	214,259,315
Increase . . . . per cent.	4·1	—	2·6	1·0	—	4·4	4·3	2·3	0·4	2·9
Decrease . . . . „	—	1·9	—	—	—	—	—	—	—	—
Tobacco, Manufactured . „ Lbs.	1,726,926	1,863,377	1,924,062	2,136,191	2,330,656	2,299,292	2,328,558	2,522,200	2,490,417	2,750,357
Increase . . . . per cent.	12·8	7·9	3·2	11·0	9·1	—	1·2	8·3	—	10·4
Decrease . . . . „	—	—	—	—	—	1·3	—	—	1·2	—
Tobacco, Unmanufactured . „ Lbs.	50,789,211	50,421,903	51,310,245	52,302,572	53,679,550	55,837,672	58,595,920	60,042,680	59,986,603	61,712,187
Increase . . . . per cent.	1·3	—	1·7	1·9	2·6	4·0	4·9	2·4	—	2·8
Decrease . . . . „	—	0·7	—	—	—	—	—	—	—	—
Wine . . . . . Gall.	13,767,928	13,168,844	13,593,999	13,417,272	14,074,188	14,924,175	14,774,698	14,538,048	14,085,101	13,776,403
Increase . . . . per cent.	—	—	3·2	—	4·8	6·0	—	—	—	—
Decrease . . . . „	1·6	4·3	—	1·2	—	—	1·0	1·6	3·1	2·1

TABLE XIII.

STATEMENT concerning Smuggling during each of the last Ten Financial Years.

Year ended 31st March.	Total Number of Seizures of Smuggled Goods of all kinds.	Number of Seizures of Tobacco, Segars, and Foreign Spirits.	Quantities seized.		Number of Persons convicted.			Penalties recovered.	
			Tobacco and Segars.	Foreign Spirits.	In Summary Cases.*	In Non-Summary Cases.†	Total.	Number.	Amount.
			Lbs.	Gals.					£
1886	2,641	2,426	18,972	162	1,898	93	1,991	1,876	4,122
1887	2,577	2,344	23,657	479	1,695	108	1,803	1,666	4,044
1888	2,860	2,477	20,185	467	1,667	83	1,750	1,666	3,568
1889	4,354	4,209	16,246	535	3,224	70	3,294	3,294	5,999
1890	5,518	5,206	18,084	187	4,441	56	4,497	4,432	8,088
1891	5,842	5,560	16,756	239	4,654	50	4,704	4,652	8,126
1892	5,688	5,453	13,665	176	4,299	38	4,337	4,282	7,389
1893	5,957	5,738	14,135	196	4,449	33	4,482	4,435	7,650
1894	6,849	6,617	11,503	333	5,025	9	5,034	5,000	7,732
1895	5,914	5,756	9,987	107	3,906	21	3,927	3,878	6,470

* Summary cases are those in which the quantity of Tobacco and Segars seized does not exceed 20 lbs., or the quantity of Spirits 5 gallons. These cases are disposed of summarily by the Board of Customs, or before Magistrates.

† Non-summary cases include all cases in which the above quantities are exceeded. These are dealt with by information and summons.

TABLE XIV.

The Number of Entries passed for Goods, the Number of Operations in Warehouses, and the Number of Bonds taken, during each of the last Ten Calendar Years.

Year ended 31st December.	Number of Entries.							Total Number of Entries.	Number of Operations in Warehouses on Dry and Wet Goods, such as Bulking, Repacking, Vatting, and Blending.	Number of Bonds taken.
	For Duty Goods cleared from Ship.	For Duty Goods warehoused from Ship.	For Free Goods cleared from Ship.	For Transhipment and Transit Goods.	For Goods Warehoused for Home Consumption	For Moneys not Duties.	For Goods for Exportation.			
1885	57,745	67,858	369,463	26,788	1,176,095	17,482	763,620	2,479,051	83,041	98,857
1886	59,023	66,612	370,093	25,656	1,259,859	16,699	793,851	2,591,793	85,882	94,193
1887	62,916	70,907	381,472	25,498	1,300,395	16,912	813,186	2,671,286	82,112	94,534
1888	66,224	71,095	380,730	25,735	1,230,169	18,822	852,935	2,645,710	78,008	96,587
1889	73,958	72,792	394,011	23,677	1,188,587	20,677	894,359	2,668,061	79,644	94,824
1890	75,560	74,529	413,592	23,175	1,373,837	20,459	918,324	2,899,476	80,713	88,638
1891	78,062	75,286	417,950	22,851	1,230,623	19,057	915,321	2,764,630	86,365	233,712*
1892	75,904	74,242	424,085	23,089	1,208,781	18,020	903,184	2,727,305	83,355	241,457
1893	79,251	71,666	408,020	22,720	1,142,632	18,380	875,292	2,617,961	75,569	243,530
1894	85,210	76,769	438,510	19,637	1,138,876	19,057	903,942	2,682,001	85,911	268,400

* The great apparent increase under this head is due to the fact that each "Bond Warrant" issued under a General Bond, is now, for the first time, reckoned, for the purposes of this Table, as a separate Bond. This arrangement gives a more accurate view of the actual work done, and it will be continued in future Statements.

TABLE XV.

STATEMENT with respect to the Analysis of Tea conducted at the Custom House, London, under Section 30 of the Sale of Food and Drugs Act, 1875, during each of the last Ten Financial Years.

Year ended 31st March.	Samples analysed.	Importations represented by these Samples thus disposed of.			
		Delivered on Certificate of Analyst.	Submitted for Board's Directions with following Results.		
			Allowed to be admitted for Home Use.	Allowed to be delivered for Exportation only (but not for use as Ships' Stores).	Admission refused.
1886	2,348	2,168	25	151	4
1887	1,701	1,651	2	47	1
1888	956	860	11	9	76
1889	650	527	19	40	64
1890	855	808	35	12	—
1891	518	452	1	52	13
1892	932	874	25	19	14
1893	673	604	34	21	14
1894	885	768	0	97	20
1895	815	719	0	82	14

TABLE XVI.

The Number of Samples of Wines, and of Home and Foreign Spirits, tested by Distillation with the view of determining the presence of Alcohol, or the Strength of such Alcohol, together with the Number of Samples of Foreign Beers, tested during each of the last Ten Calendar Years.

Year ended 31st December.	Wine.	Brandy.	Rum.	Other kinds of Plain Spirits.	Cordials, Liqueurs, and other Compounded Spirits.	Foreign Beers.	Total Number.
1885	71,355	17,085	19,242	705	3,695	3,626	115,708
1886	83,531	18,862	21,063	964	2,854	4,175	131,449
1887	123,126	17,231	19,609	1,337	3,847	4,709	169,859
1888	127,014	17,558	18,351	1,078	3,712	4,841	172,554
1889	124,333	17,975	18,389	921	2,677	5,515	169,810
1890	123,480	19,014	21,540	1,278	5,927	5,993	177,232
1891	126,343	17,289	18,764	1,023	6,190	6,174	175,783
1892	119,830	17,528	19,888	1,454	3,535	6,507	168,742
1893	105,040	15,297	18,283	1,060	6,751	6,659	153,090
1894	107,282	17,127	27,957	1,759	6,830	7,109	168,064

TABLE XVII.

The Number of Light Bills issued in respect of Vessels in the Foreign and Coasting Trades, and the Amount of Light Dues received, during each of the last Ten Calendar Years.

Year ended 31st December.	Number of Light Bills issued.			Amount of Light Dues received.
	Foreign.	Coasting.	Total.	
				£
1885 . . .	85,956	123,216	209,172	361,078
1886 . . .	81,044	120,660	201,704	359,160
1887 . . .	81,111	123,501	204,612	378,016
1888‡ . . .	83,339	121,586	204,925	444,481‡
1889 . . .	88,898	123,506	212,404	504,983
1890 . . .	86,569	118,361	204,930	522,129
1891 . . .	82,166	117,518	199,684	518,475
1892 . . .	81,486	117,211	198,697	533,690
1893 . . .	79,220	117,576	196,796	512,703
1894 . . .	82,970	120,956	203,926	551,352

‡ The scale of charge increased by alteration of the rate of abatement from 70 to 65 per cent.

TABLE XVIII.

Duties performed by the Officers of Customs in connection with the Mercantile Marine during each of the last Ten Calendar Years.

Year ended 31st Dec.	Shipping Crews.		Discharging Crews.		Wages and Effects. Number of Orders for Payment.	Money Orders.		Savings Bank.	
	Ships.	Men.	Ships.	Men.		Number issued.	Number paid.	Number of Receipts.	Number of Payments.
1885 .	3,124	24,011	3,313	27,076	544	16,045	21,481	451	461
1886 .	2,909	25,044	3,272	26,661	602	14,638	21,799	458	533
1887 .	3,426	26,602	4,342	29,991	660	15,687	21,178	486	448
1888 .	3,808	27,901	4,165	30,000	565	16,608	22,117	582	539
1889 .	4,129	32,338	4,475	34,463	448	16,663	22,144	633	558
1890 .	3,840	30,073	4,408	35,355	547	16,193	20,956	651	557
1891 .	3,519	28,145	3,562	29,230	502	15,391	19,570	704	625
1892 .	3,335	28,541	3,486	30,946	499	14,515	18,882	524	743
1893 .	3,630	41,775	3,758	27,535	466	15,202	19,308	619	646
1894 .	3,367	30,318	3,484	31,697	643	15,146	19,156	669	727

TABLE XIX.

Duties performed by the Officers of Customs in connection with Wreck during each of the last Ten Calendar Years.

Year ended 31st December.	Number of Droits reported.	Number of Droits sold, delivered, or otherwise disposed of.	Number of Depositions, Statements and Returns taken, including Copies.	Amount of Receipt on account of Wreck.
				£
1885 . .	6,755	5,741	14,666	11,045
1886 . .	9,259	8,308	15,508	13,364
1887 . .	6,582	6,812	16,303	14,144
1888 . .	8,631	7,612	17,557	12,698
1889 . .	7,429	7,838	18,908	18,131
1890 . .	9,181	8,088	19,252	10,972
1891 . .	9,683	8,684	19,509	13,457
1892 . .	7,184	7,543	17,717	10,766
1893 . .	7,610	6,913	17,798	10,568
1894 . .	9,406	8,580	19,678	12,678

TABLE XX.

The Number and Tonnage of Registered Vessels; together with the Number of Registry Transactions, and the Number of Sea Fishing-Boats registered during each of the last Ten Calendar Years.

Year ended 31st December.	Number.	Tonnage.	Number of Registry Transactions.	Number of Sea Fishing Boats Registered.
	Vessels.	Tons.		Vessels.
1885 . .	23,731	7,439,612	22,666	31,802
1886 . .	22,852	7,349,579	19,324	28,901
1887 . .	22,125	7,324,402	19,214	27,710
1888 . .	21,835	7,470,411	22,776	27,398
1889 . .	21,695	7,758,243	28,172	27,084
1890 . .	21,531	7,987,325	27,457	26,755
1891 . .	21,472	8,288,153	24,597	26,645
1892 . .	21,404	8,655,945	24,359	26,547
1893 . .	21,256	9,512,419	21,302	26,630
1894 . .	21,123	8,973,937	21,425	26,553

TABLE XXI.

The Number of Volunteers of the Royal Naval Reserve on the Books at those Ports at which Officers of Customs are Superintendents of Mercantile Marine, during each of the last Ten Calendar Years.

Year ended 31st December.	Number.
1885	15,779
1886	15,973
1887	16,091
1888	15,209
1889	14,438
1890	15,324
1891	15,675
1892	15,946
1893	16,885
1894	17,329

TABLE XXII.

The Number of Detentions and Seizures of Goods under the Merchandise Marks Acts during the Financial Years from 1888–1889 to 1894–1895 inclusive.

Year ended 31st March.	Number of Detentions, exclusive of the Parcel Post, and of Transit Goods.	Number of Detentions in the Parcel Post.	Number of Detentions of goods entered in Transit.	Total Number of Detentions.	Number of Seizures of the Goods detained.
1889	5,677	2,110	189	7,976	688
1890	4,048	3,825	119	7,992	372
1891	3,405	2,519	93	6,017	319
1892	3,224	1,283	97	4,604	399
1893	3,789	1,141	91	5,021	533
1894	4,835	617	64	5,516	536
1895	6,528	1,054	84	7,666	506

TABLE XXIII.

The Estimated Cost and Number of the Customs Effective Establishment, and the Amount of Revenue collected by the Customs during each Financial Year from 1865 to 1895 inclusive; together with the Value of the Imports during each Calendar Year from 1865 to 1894 inclusive.

Year ended 31st March.	Customs Effective Estimate.	Number of Establishment as shown on Estimates.	Amount of Gross Revenue collected by the Customs.*	Value of Imports dealt with by the Customs.
				Year ended 31st December
	£		£	£
1865	771,473	5,395	23,004,761	271,072,285
1866	773,009	5,437	22,294,919	295,290,274
1867	798,493	5,508	23,670,593	275,183,137
1868	801,623	5,514	24,389,963	294,693,608
1869	826,690	5,567	24,248,416	295,460,214
1870	823,925	5,607	23,555,176	303,257,493
1871	814,320	5,600	22,497,995	331,015,480
1872	801,345	5,431	22,601,803	354,693,624
1873	793,555	5,429	23,722,389	371,287,372
1874	840,065	5,048	23,243,991	370,082,701
1875	825,337	5,107	20,040,582	373,939,577
1876	827,031	5,040	22,735,038	375,154,703
1877	798,491	5,073	22,611,056	394,419,682
1878	819,046	5,088	22,840,503	368,770,742
1879	824,442	5,097	23,163,521	362,991,875
1880	815,849	5,137	21,933,212	411,229,565
1881	832,279	5,194	22,147,339	397,022,489
1882	836,630	5,223	22,175,937	413,019,608
1883	853,277	5,256	22,147,256	426,891,579
1884	838,830	4,782	21,972,562	390,018,569
1885	810,240	4,672	22,267,907	370,967,955
1886	796,125	4,712	21,382,143	349,863,472
1887	772,010	4,641	21,836,585	362,227,564
1888	754,620	4,637	21,518,440	387,635,743
1889	739,645	4,595	21,888,603	427,637,595
1890	726,174	4,540	22,734,155	420,691,997
1891	714,185	4,357	22,524,102	435,441,264
1892	711,290	4,230	23,242,449	423,793,882
1893	732,287	4,220	23,038,084	404,688,178
1894	727,038	4,240	23,244,803	408,344,810
1895	725,740	4,325	23,978,251	—

* The Gross Revenue includes the sums collected by the Customs for the Inland Revenue Department, and for Local Taxation Accounts, but excludes the amount collected by the Inland Revenue for the Customs.

TABLE XXIV.

Statement of Services rendered by the Customs in 1894-95 to other Departments for which a Charge is assessed or made.

Department concerned.	Nature of Service.	Amount of Duty, &c. received, if any.	Payments made or approximate Cost of Service rendered.	Rate of Charge.	Approximate Cost of Service rendered.	
					Repaid to Customs Revenue.	Not Repaid to Customs Revenue.
		£	£	per cnt.	£	£
Admiralty - - -	Payments of and reclaiming Allotments, &c., of Seamen.	—	38,844	2	—	777
	Supply of Funds to Paymasters of Coast Guard District Ships.	—	124,500	½	—	155
Board of Trade - -	Mercantile Marine Work, Merchant Shipping Act, 1894, viz.:—					
	Part 2.—Superintendents of Mercantile Marine:—					
	a. Engagement and Discharge of Crews.					
	b. Issue and Payment of Money Orders whether for Wages or otherwise.					
	c. Seamen's Savings Banks - -					
	d. The Receipt of the Wages and Effects of Deceased Seamen.					
	Part 9.—Receivers of Wreck:—	538,684	22,519	2·9	15,398	—
	a. The taking and recording of all Depositions of Masters, Pilots, and others; the record of all Casualty Returns, and the preparation and forwarding of copies of such documents.					
	b. Custody of Wrecked Property and disposal thereof, including the receipt, record, appraisement and sale of all Droits.					
	c. The payment and accounting for all monies received for, or by, salvors, or on behalf of Lords of Manors, &c.					
	Part 11.—Collection of Light Dues -					
	Carried forward - £	538,684	185,863	—	15,398	932

TABLE XXIV—*continued.*

Statement of Services rendered by the Customs in 1894–95 to other Departments for which a Charge is assessed or made—*continued.*

Department concerned.	Nature of Service.	Amount of Duty, &c. received, if any.	Payments made or Approximate Cost of Service rendered.	Rate of Charge.	Approximate Cost of Service rendered.	
					Repaid to Customs Revenue.	Not Repaid to Customs Revenue.
		£	£	per cnt.	£	£
Board of Trade - -	Brought forward - -	538,684	185,863	—	15,398	932
	General Work relating to Merchant Shipping Act, 1894, viz.:—					
	a. The Registration of all British Vessels requiring Registry for purposes of Tonnage, Title, Transfer, Sale or Mortgage.					
	b. Measuring Deck Cargo space, and Foreign Vessels, for Light Dues.					
	c. Passenger and Emigrant Ships -	—	10,213	—	—	10,213
	d. Registration of Fishing Boats under Sea Fisheries Act, 1868.					
	e. Safety—Life-saving Appliances, &c.					
	f. Special Shipping Inquiries, &c. -					
	g. Pilotage - - - - - -					
	h. Legal Proceedings, &c., &c. - -					
	Collection of special information relating to Immigration of Aliens.	—	218	—	—	218
Inland Revenue -	Charge and Collection of British Spirits, Income Tax, Stamps.	5,519,630	—	1·5	—	82,794
Local Government Board—England.	Receipt and management of Local Taxation Account, viz.:—					
	Proportion of Beer Duty - -	360	—	1·5	—	2,333
	„ Spirit „ - -	155,172				
Ditto Ireland -	„ Beer „ - -	40	—	1·5	—	262
	„ Spirit „ - -	17,457				
Secretary for Scotland	„ Beer „ - -	50	—	1·5	—	320
	„ Spirit „ - -	21,336				
Paymaster-General -	Payment of non-effective Services—Army, Navy, and Civil.	—	86,052	2	—	1,721
Privy Council - -	Sub-administration of the Quarantine Act, and payment of Expenses in connection therewith.	—	1,390	2	—	28
Stationery Office -	Sale of and accounting for Printed Forms sold to the Public.	59	—	—	—	—
Ditto - -	Bill of Entry—Printed Bills, &c. - -	9,224	3,261	—	—	3,261
	£	6,262,002	86,997	—	15,398	102,082

Service is also rendered to the Isle of Man Government by the collection of, and accounting for, Duties paid on the Mainland, on goods ultimately consumed on the Island, and Warehouse Charges attaching thereto. The Insular Revenue is received by Customs Officers on the Island, and accounted for in accordance with the Acts settling that Revenue, for all of which services a small annual charge is made.

TABLE XXV.

Statement of Services rendered by the Customs in 1894–95 to other Departments, for which no Charge is assessed or made.

Department concerned.	Nature of Service.
Admiralty	Special Returns of Exports of War Material, &c Royal Naval Reserve, enrolment and pay of men, &c. Hydrographic Office.—Circulation and Posting of Notices.
Board of Agriculture	Administration, so far as regards Importation, of the Contagious Diseases (Animals) Act. Returns of the Imports of various articles of Agricultural produce.
Board of Trade	Preparation of Monthly and Annual Returns of Trade. A large portion of Statistical Abstract of the United Kingdom. Special Returns for Board of Trade Journal. Work in connection with Laws restricting Exportation of Salmon.
Colonial Office	Education of Probationers (occasional), and advice on various questions referred as to Tariff and other matters in the British Possessions or Protectorates.
Foreign Office	Carrying out provisions of Foreign Enlistment Act. Advice occasionally on Tariff matters arising in connection with Foreign Countries. Reports as to British emigrants. Expenses of Officers in charge of Ambassadors' goods.
Goldsmiths' Hall	Detention of Gold and Silver Plate for Assay.
High Court of Admiralty	Arrest and Release of Vessels as Deputy Marshal.
Home Office	Returns for Mineral Statistics.—Imports and Exports of Minerals. General administration of the Importation Sections of the Explosives Act, 1875.
Inland Revenue	Information (occasional) as to certain Importations, &c. Payment of and reclaiming Pensions paid by Customs.
Irish Office	Regulation of Importation of Arms and Ammunition into Ireland.
Local Government Boards—England, Scotland, and Ireland.	Carrying out Regulations under Public Health Acts so far as they affect the entry of persons suffering from disease into the Country, or the importation of articles likely to spread infection.
Museums and Public Offices	Services rendered in connection with official consignments.
Royal Irish Constabulary	Payment of and reclaiming Pensions paid by Customs.
Trinity House	Collection of Pilotage Dues. Issuing Circulars respecting Derelicts, Buoys, and the shifting of Lightships.

In addition to these services the Customs, besides collecting the Revenue, perform work under the Merchandise Marks Acts, in stopping the importation of illegally-marked goods, and also (under the Customs Acts) in stopping piratical Copyright Works, false coins, obscene, or indecent, articles, and other things.

There is a special Registration of Fishing Boats in Scotland for the purpose of raising loan for poor fishermen, which is also administered by the Customs Department under the Act passed in 1886.

TABLE XXVI.

Statement of Services rendered by other Departments to the Customs in 1894–95.

Department rendering the Service.	Nature of Service.	Amount of Duties collected, if any.	Payments made.	Rate of Charge.	Approximate Cost of Services rendered (not repaid by Customs).
		£	£	per cent	£
Admiralty - -	Supply of Stores and Provisions for Launches and Vessels.	-	303	—	Not known.
Ditto - -	Coast Guard Services - - - - -	—	188	—	
Civil Service Commission.	Cost of holding Examinations of Officers in the Department with a view to selection for higher posts.	—	57	—	
Colonial Governments	Payment of Customs Pensions - -	-	290	—	
Inland Revenue - -	Receipt of Customs Duty at Inland Revenue Warehouses.	2,128,360	—	*3·2	68,107
	Payment of Customs' Pensions - -		3,810	2	76
Office of Works—Great Britain.	Cost of and Maintenance of Buildings, Furniture, Rents, Fuel, Light, Water.		23,652	8	1892
Office of Public Works —Ireland.	Ditto ditto -	—	6,995	—	Not known.
Post Office - - -	Postage, Service Telegrams - -	—	6,458	1	69
	Payment of and reclaiming Customs Pensions.	—	27		
	Stoppage of Smuggled Goods in the Book, Newspaper and Sample Posts.		-		
Stationery Office -	Supply of Books, Forms, Stationery, Printing, Binding, &c.	-	7,350	4½	330
Treasury - - -	Contributions to Rates, &c. - - - -	-	4,236	-	Not known.
	Payment of Customs Pensions through Treasury Chest abroad.	—	537	—	
War Office - - -	Supervision of the building and subsequent Inspection of Steam Launches.	-	191	—	
		2,128,360	54,094	—	70,474

*This represents the last ascertained Annual Cost per cent. of the Control, Management, and Collection of the Inland Revenue generally.

FORTY-SEVENTH REPORT

FROM THE

ECCLESIASTICAL COMMISSIONERS FOR ENGLAND,

WITH

AN APPENDIX.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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90, West Nile Street, Glasgow; or
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1895.

[C.—7672.]

FORTY-SEVENTH REPORT

FROM

THE ECCLESIASTICAL COMMISSIONERS FOR ENGLAND.

TO THE RIGHT HONOURABLE HER MAJESTY'S PRINCIPAL SECRETARY OF STATE FOR THE HOME DEPARTMENT, &c. &c. &c.

THE Ecclesiastical Commissioners for England submit, in accordance with the 26th Section of the Act 13 & 14 Vict. c. 94., and the 10th Section of the Act 17 & 18 Vict. c. 116., a Report of their proceedings for the year preceding the 1st of November 1894.

An abstract of the accounts of the Commissioners for the same period is annexed, in compliance with the directions of the first-named Act. See Appendix, No. 1. The Report of the Auditor will be found at page 22.

The grants which have been secured by the Commissioners to Benefices, Districts, and New Parishes during the past year, including grants for one year only to certain Benefices within the Parish of Manchester, and including also grants made under the provisions of the Rochdale Vicarage Act, 1866, and under the provisions of the Winwick Rectory Act, 1884, are enumerated in the Appendix, Nos. 2, 3, 4, and 5. The Instruments for confirming such grants appear in the Appendix, No. 36.

Certain grants have also been made by the Commissioners to meet benefactions under the provisions of the 15th Section of the Act 23 & 24 Vict. c. 124., with a view to making temporary provision for the cure of souls in districts in which large masses of population are collected for the purpose of working mines. The particulars of these grants will be found in the Appendix, No. 6.

Under the provisions of the Act 29 & 30 Vict. c. 111. s. 9., certain Benefices have been endowed or augmented through the medium of the Commissioners. The particulars of these cases appear in the Appendix, No. 7.

i 84570. Wt. 1350. a 2

The particulars relating to the augmentation of two Benefices under the provisions of "The Lord Chancellor's Augmentation Act, 1863," are specified in the Appendix, No. 8.

Schemes have been passed for augmenting the incomes of certain Benefices out of the incomes of certain other Benefices; for transferring or assigning the patronage of certain Benefices in consideration of the augmentation of the incomes of those Benefices; and for exchanging the patronage of certain Benefices. See Appendix, Nos. 9, 10, and 11.

A declaration of the Patronage of a Church has been issued. See Appendix, No. 12.

A Scheme has been passed in pursuance of the Act 23 & 24 Vict. c. 142., for effecting the union of two contiguous Benefices situate within the Metropolis and within the City and Diocese of London, namely, (1) the Rectory of Saint Alban, Wood Street, with Saint Olave, Silver Street, and (2) the Rectory of Saint Michael, Wood Street, with Saint Mary Staining, and for effecting certain other measures incidental to or arising out of such union. See Appendix, No. 35, p. 140.

A supplemental Scheme has been passed in pursuance of the Act 23 & 24 Vict. c. 142. relating to the provision of a Parsonage House for the Rector of the United Benefice of Saint Catherine Cree with Saint James, Duke's Place, in the City and Diocese of London. See Appendix, No. 35, p. 11.

Under "The Church Building Acts," and "The New Parishes Acts," the following arrangements have been made by the Commissioners, viz.:—

Twenty-nine Districts have been constituted or assigned under the designation of either—

1. District Chapelries. See Appendix, No. 13.
2. Consolidated Chapelries. See Appendix, No. 14.
3. Particular District. See Appendix, No. 15.
4. Districts and New Parishes. See Appendix, No. 16.

A tabular statement showing the various classes of Districts, and the number of Districts in each class, which were formed by the late Church Building Commissioners, during the period of the existence of that Board, and by the Ecclesiastical Commissioners up to the 1st of November 1893, and also the classes and numbers of Districts formed by the Ecclesiastical Commissioners in the year preceding the 1st of November 1894, is given in the Appendix, No. 17.

The boundaries of fifteen Districts or New Parishes have been altered. See Appendix, No. 18.

In two cases grants have been made by way of compensation for loss of fees which have become payable to Incumbents of New Parishes. See Appendix, No. 19.

An Order authorising the performance in a Church or Chapel to which a District belongs, of the offices of Marriage, Baptism, Churching, and Burial, has been issued by the Commissioners. See Appendix, No. 20.

In eight cases new Churches have been substituted for old or existing Parish Churches. See Appendix, No. 21.

In six cases Churches have been formally approved by the Commissioners as Churches for New Parishes. See Appendix, No. 22.

Scales of Pew Rents have been fixed for three Churches. See Appendix, No. 23.

In four cases Tables of Fees have been authorised. See Appendix, No. 24.

One hundred and twenty-nine Conveyances of Sites for churches, burial grounds, parsonage houses, and glebe respectively have been accepted. See Appendix, No. 25.

Under the Acts 6 & 7 Will. 4. c. 77., and 5 Vict. sess. 2. c. 26. Schemes have been passed for authorising certain further additions and improvements at the archiepiscopal residence belonging to the See of York which is situate at Bishopthorpe, in the county of York, the episcopal residence belonging to the See of Lichfield which is situate in the city of Lichfield, and the episcopal residence belonging to the See of Ripon which is situate near Ripon, in the West Riding of the county of York, without, however, creating any charge on the funds under the control of the Commissioners. See Appendix, No. 35, pages 56, 192, and 190.

Under the Act of 5 Vict. sess. 2. c. 26. Schemes have been passed for relieving the Bishop of Winchester from one of the houses of residence belonging to the See, and known as Wolvesey Palace, in the city of Winchester, and for authorizing the conveyance to the Commissioners by the Bishop of Lichfield in exchange for other land of a portion of the episcopal demesne. See Appendix, No. 35, pages 22 and 31.

Under the authority of "The Bishopric of Saint Alban's Act, 1875," the Commissioners, out of the proceeds of the sale of the episcopal residence, situate in the parishes of Danbury and Sandon, in the county of Essex, have provided a site in the parish of Kennington, in the county of Surrey, for a suitable episcopal

residence for the Bishop of Rochester, and such residence is now in course of erection.

Schemes have been passed in pursuance of the Act 31 & 32 Vict., c. 114, for effecting exchanges of property with the Dean and Chapter of Gloucester, with the Dean and Chapter of Canterbury, and with the Dean and Chapter of Norwich. See Appendix, No. 35, pages 105, 156, and 208.

In accordance with the provisions of the Acts 37 & 38 Vict. c. 63, and the Acts therein referred to, Schemes have been passed by which two new Archdeaconries have been constituted and endowed. See Appendix, No. 26.

In accordance with the provisions of the Act 37 & 38 Vict. c. 63., and the Acts therein referred to, and the Act 48 & 49 Vict. c. 55, Schemes have been passed by which an Archdeaconry has been augmented, and the re-arrangement of certain Rural Deaneries has been effected. See Appendix, Nos. 27 and 28.

In pursuance of the provisions of the Act 17 & 18 Vict. c. 116., a Schedule is annexed of all sales of reversions and purchases of leasehold interests effected. See Appendix, No. 29.

A list of the sales effected and of the leases granted with the sanction of the Commissioners, under the authority of "The Ecclesiastical Leasing Acts," is given in the Appendix, Nos. 30 and 31.

A list of Benefices on behalf of which railway stocks and other securities were standing in the name of the Commissioners on the 31st October 1894 in respect of endowments, &c. provided by benefactors is given in the Appendix, No. 32.

A list of Benefices on behalf of which Government stocks, railway stocks, and other securities derived from the investment of purchase moneys under the provisions of the Glebe Lands Act, 1888, were standing in the name of the Commissioners on the 31st October 1894 is given in the Appendix, No. 33.

A return of a superannuation allowance granted under the Act 28 & 29 Vict. c. 68. will be found in the Appendix, No. 34.

Copies of all Schemes and Representations prepared by the Commissioners, and sanctioned and approved by Her Majesty in Council, and copies of all Instruments sealed by the Commissioners and published in the London Gazette, will be found in the Appendix, Nos. 35, 36, 37, and 38.

The Commissioners again regret to state that the income derived from their estates, with the exception of mineral property, and ground rents, shows a further reduction, caused by the

continued depression in agriculture. The allowances made in recent years to enable their tenants to meet the losses resulting from the exceptionally low prices of all farming produce have had to be extended over a larger area.

The receipts from minerals have been largely increased during the last few years, mainly through the endeavour of the lessees to maintain their position in the face of competition, by increasing the output of their collieries. This must tend to the earlier exhaustion of those mines which have been worked for many years, and to the gradual diminution and ultimate extinction of the Commissioners' income from this source.

The Commissioners therefore deem it necessary to extend the system which they adopted in 1888, for the reasons set forth in their Forty-First Report, of setting apart capital to meet the augmentations charged upon the Common Fund, and they are of opinion that a specific proportion of their mineral receipts in each year should be appropriated to this purpose. In the accounts now presented, a sum of 75,000*l.* has accordingly been transferred to the "B nefices Augmented Capital Account, No. 2," in respect of annual grants secured previously to the 31st of October, 1887.

Having regard, however, to the present amount of the balance of the Common Fund, the Commissioners feel justified in making an appropriation of 150,000*l.* for the augmentation and endowment of Benefices during the current year, which will be distributed in the following manner:—

1. 40,000*l.* in meeting Benefactions offered in favour of Benefices, either by annual grants in augmentation of the incomes, or by grants of capital towards providing and improving parsonage houses.
2. 30,000*l.* in endowing Churches in public patronage to which Districts have been legally assigned since the date of the Census of 1881, containing in each case a population of 4,000 persons at the date of such assignment.
3. 74,000*l.* in meeting local claims, and cases to which the Commissioners are already pledged.
4. 6,000*l.* in making grants towards the maintenance of Assistant Curates for poor Benefices where the population is not less than 6,000 persons, and where Benefactions of not less value than 2,000*l.* are forthcoming in each case.

During a period of fifty-four years, extending from 1840 (when the Common Fund was first created) to the 31st of October last, the Commissioners have augmented and endowed upwards of 5,700 Benefices by annual payments charged on the Fund; by capital sums expended in the provision of parsonage houses, &c.; and by the annexation of lands, tithe rentcharges, &c. The value

of these grants exceeds 800,500*l.* per annum, in perpetuity, and is equivalent to a capital sum of, say, 24,062,150*l.* The value of Benefactions, consisting of lands, tithe, and other rentcharges, stock, cash, &c. secured to Benefices, and met for the most part by grants from the Commissioners, exceeds 175,895*l.* per annum, in perpetuity, and is equivalent to a permanent increase of endowment of, say, 5,276,850*l.* A sum exceeding 26,000*l.* per annum is also contributed by Benefactors to meet the Commissioners' grants for curates in mining districts. The total increase in the incomes of Benefices thus resulting from the operations of the Commissioners exceeds 1,002,395*l.* per annum, and may be taken to represent a capital sum of 30,119,000*l.*

All which is reported by the Ecclesiastical Commissioners for England.

In witness whereof, the said Commissioners have hereunto set their Common Seal this twenty-eighth day of February, in the year One thousand eight hundred and ninety-five.

L.S.

APPENDIX

TO

THE FORTY-SEVENTH REPORT

FROM

THE ECCLESIASTICAL COMMISSIONERS FOR ENGLAND,

FOR THE YEAR PRECEDING THE 1ST OF NOVEMBER 1894.

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No. 36.—Instruments sealed by the Commissioners, and published in the London Gazette, making Grants to Benefices and Churches under the provisions of the Act 29 & 30 Vict. cap. 111.

PART IV.

No. 37.—Instrument sealed by the Commissioners and published in the London Gazette assigning to a Church a Particular District under the provisions of the Church Building Acts.

PART V.

No. 38.—Instruments sealed by the Commissioners, and published in the London Gazette, substituting New Churches for Old Parish Churches, under the provisions of the Church Building Acts.

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PART I. OF APPENDIX.

No. 1.

ABSTRACT OF ACCOUNTS

FOR

THE YEAR PRECEDING THE 1st NOVEMBER 1894.

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ABSTRACT OF ACCOUNTS for the Year

DR. COMMON FUND

	£ s. d.	£ s. d.
To BENEFICES AUGMENTED AND ENDOWED, viz.:—		
Permanent grants and endowments after deducting 300*l.* received to provide part thereof	587,486 18 4	
Terminable grants, and grants under the Act 23 & 24 Vict. c. 124.	30,013 17 5	
Annual payments in respect of capital sums held for certain Benefices	78,701 16 5	
		696,202 12 2
To ARCHDEACONRIES AUGMENTED AND ENDOWED, the estates of certain Archdeaconries having been transferred to the Commissioners in consideration thereof		12,670 2 8
To SOUTHWELL, MINSTER, for maintenance of the services and fabric, including 290*l.* 10*s.* 4*d.* in respect of restoration works		2,322 14 0
To ST. DAVID'S COLLEGE, LAMPETER, in augmentation of endowment		1,500 0 0
To FIRST-FRUITS AND TENTHS, in respect of Prebendal and other Estates		1,270 14 3
To CHANCEL REPAIRS, after deducting 330*l.* 9*s.* 11*d.* received for dilapidations, &c.		1,716 7 6
To PAYMENTS TO BISHOPS, viz.:—	£ s. d.	
In respect of Estates vested in the Commissioners	65,537 18 10	
In respect of Estates managed by the Commissioners	87,016 11 6	
	152,554 10 4	
Less,—		
Net Income from Estates managed by the Commissioners	53,100 12 9	
		99,453 17 7
To PAYMENTS TO CHAPTERS AND VICARS CHORAL, &c., viz.:—		
In respect of Estates vested in the Commissioners, and in augmentation of the incomes of certain dignitaries	151,371 12 10	
Less,—		
Share of the revenues of Hereford Chapter in respect of the Suspended Canonry	556 16 9	
		150,814 16 1
To CAPITAL SUMS GRANTED TO BENEFICES, viz.:—		
Amounts granted and set apart to meet benefactions, and for the erection of parsonage houses in local claim cases, &c. as per Instruments gazetted	47,991 0 0	
Amounts expended in connection with the purchase of sites for parsonage houses, &c.	416 7 7	
		48,407 7 7
To BENEFICES AUGMENTED AND ENDOWED CAPITAL ACCOUNT, No. 2, for amount transferred representing the capital value of certain Annual Grants charged upon the Common Fund during the year	105,700 0 0	
for amount transferred in respect of the capital value of a portion of the Annual Grants charged upon the Common Fund previously to the 31st October, 1887	75,000 0 0	
		180,700 0 0
To OFFICIAL ESTABLISHMENT EXPENSES, &c., after deducting certain registration fees received at the Office		32,290 15 11
To LEGAL EXPENSES:—	£ s. d.	
In respect of the sale, purchase, and exchange of estates	3,683 10 1	
In respect of other matters	4,204 1 0	
		7,887 11 1
To SURVEYORS' CHARGES, &c.:—		
In respect of the valuation, sale, purchase, and exchange of estates	2,519 19 5	
In respect of other matters	3,246 12 2	
		5,766 11 7
To ARCHITECT'S CHARGES		1,546 6 11
To INCOME TAX:—		
Amount paid by the Commissioners in respect of the Rental, &c. of Estates, Dividends, and Interest	40,449 8 2	
Less,—		
Amount deducted from Payments made to Bishops, Chapters, Incumbents, and others	30,644 0 3	
		9,805 7 11
		1,252,355 5 3
To BALANCE on the 31st October 1894 carried to next year's account		668,981 13 8
	£	1,921,336 18 11

* This amount includes the income arising from the capital sums

preceding the 1st November 1894.

ACCOUNT. Cr.

	£	s.	d.	£	s.	d.
By BALANCE on the 1st November 1893						
						688,808 1 2
By RENTAL, &c., OF ESTATES vested in the Commissioners (*see* page 16)						1,096,516 15 11
By DIVIDENDS AND INTEREST, viz.:—						
Dividends and interest on Government and other Securities, and interest on amounts lent on Government Securities				75,688	15	8
Interest on Mortgages				69,584	7	7
Do. on balances at the debit of Trust Accounts				781	16	1
Do. on purchase moneys received for Estates sold				4,224	17	10
				150,279	17	2
Less Interest—	£	s.	d.			
Allowed on balances at the credit of Trust Accounts	13,658	6	9			
Paid on consideration moneys for Estates purchased	609	8	7			
				14,267	15	4
						*136,012 1 10
				£		1,921,336 18 11

*comprised in the "Benefices Augmented and Endowed Capital Accounts."

Abstract of Accounts for the Year

LAND, &c. SALE AND PURCHASE

Dr.

	Government Securities.	Cash.
	£ s. d.	£ s. d.
To Cash paid for estates purchased, and for equality of exchange -	- - -	112,960 14 10
To Investment Account: for Government Securities transferred in exchange for cash, viz.:— Local Loans Stock - - - - - - - -	204 3 6	—
To Balance on 31st October 1894 carried to next year's account -	- - -	297,410 13 7
£	204 3 6	410,371 8 5

Dr.

BENEFICES AUGMENTED AND

	Cash.
	£ s. d.
To Trust and Special Accounts: for amounts transferred in compliance with applications that annual payments amounting to 9*l.* 6*s.* 6*d.*, made by the Commissioners to certain benefices in respect thereof may be discontinued, and that the capital sums may be invested in the purchase of lands or the erection of parsonage houses - - - - - - - - - - - -	311 1 7
To Balances on the 31st of October 1894 held by the Commissioners to provide annual payments amounting to 80,957*l.* 18*s.* 8*d.*, agreed to be made by them to certain benefices - - - - - - - - -	2,475,527 2 9
£	2,475,838 4 4

Dr.

BENEFICES AUGMENTED AND

	£ s. d.
To Balance on the 31st October 1894 carried to next year's account - -	787,190 0 0
£	787,190 0 0

Note.—The income arising from the Capital Sums comprised in the Benefices Augmented and Endowed the annual payments made to the Benefices being charged to that Account. The number of benefices

preceding the 1st November 1894—*continued.*

ACCOUNT (SINCE THE ACT 6 & 7 VICT. c. 37).

CR.

	Government Securities.	Cash.
	£ s. d.	£ s.
By BALANCE on the 1st November 1893		164,598 10 9
By CASH received for estates sold and for equality of exchange		245,553 15 8
By TRUST AND SPECIAL ACCOUNTS: for Government Securities transferred, certain estates having become vested in the Commissioners, viz.:—		
Local Loans Stock	204 3 6	
By INVESTMENT ACCOUNT: for Cash value of Government Securities transferred		219 2 0
£	204 3 6	410,371 8 5

ENDOWED CAPITAL ACCOUNT, No. 1.

CR.

	Cash.
	£ s. d.
By BALANCES on the 1st of November 1893 held by the Commissioners to provide annual payments amounting to 78,531*l.* 10*s.* 6*d.* agreed to be made by them to certain benefices	2,395,308 8 1
By TRUST AND SPECIAL ACCOUNTS: for amounts transferred, the Commissioners having agreed to make annual payments amounting to 2,435*l.* 14*s.* 8*d.* to certain benefices in respect thereof	80,529 16 3
£	2,475,838 4 4

ENDOWED CAPITAL ACCOUNT, No. 2.

CR.

	£ s. d.	£ s. d.
BY BALANCE on the 1st of November 1893		606,490 0 0
By COMMON FUND ACCOUNT: for amount transferred representing the capital value of certain annual grants charged upon the Common Fund during the year	105,700 0 0	
for amount transferred in respect of the capital value of a portion of the annual grants charged upon the Common Fund previously to the 31st October, 1887	75,000 0 0	180,700 0 0
£		787,190 0 0

Capital Account No. 1 is included in the item of Dividends and Interest in the Common Fund Account for which the Capital Sums are held by the Commissioners is 2,042.

DR. * SUMMARY OF TRUST

	Government and other Securities. £ s. d.	Cash. £ s. d.
To BALANCES on the 1st November 1893, at the debit of certain of these Accounts	- - -	32,121 17 7
To CASH paid for the purchase of lands, tithe rent charge, and other hereditaments for the endowment of certain Ecclesiastical Corporations (including th costs incident thereto) out of funds held on their behalf	- - -	8,202 15 5
To CASH paid for the purchase of sites, and the provision of parsonage houses for certain benefices	- - -	59,309 13 9
To CASH paid for purchase of certain land as a site for a new Episcopal Residence for the See of Rochester (including a Contribution of 675*l.* received from the Bishop of Rochester)	- - -	7,000 0 0
To CASH paid to parties entitled to the dividends and interest on certain Stocks, Mortgages, and Cash; net amount after deduction for income tax	- - -	122,256 12 9
To CASH paid to the Incumbents of Benefices in the Parish of Manchester, under the provisions of the Parish of Manchester Division Act, 1850; net amount after deduction for income tax	- - -	17,144 17 1
To CASH paid to the Incumbents of Benefices under the provisions of the Rochdale Vicarage Act, 1866; net amount after deduction for income tax	- - -	5,574 11 0
To CASH paid for the repair and restoration of Cathedral and Collegiate Churches out of funds held for that purpose	- - -	6,235 0 8
To CASH paid for the improvement and repair of certain Episcopal and Decanal Residence Houses out of moneys borrowed from the Governors of Queen Anne's Bounty for that purpose	- - -	804 1 10
To CASH paid for the erection and repair of certain Churches out of funds held for that purpose	- - -	17,680 14 6
To GOVERNMENT SECURITIES transferred and Cash paid under the provisions of Acts of Parliament and Orders in Council, &c., relating to certain of these accounts, viz.:—		
India £3 per cent. Stock	2,495 0 0	—
Cash	-	21,937 16 1
To CASH paid for Legal Expenses, viz.:— £ s. d.		
To the Solicitors of the Commissioners (including Fees to Counsel) 2,727 12 6		
Do. of Incumbents and others 1,913 5 10	- - -	4,640 18 4
To CASH paid for Surveyors' Charges, viz.:—		
To the Agents of the Commissioners 1,059 2 6		
Do. of Incumbents and others 521 6 7	- - -	1,580 9 1
To MINERAL SURVEYORS' CHARGES	- - -	613 1 9
To ARCHITECT'S CHARGES	- - -	203 17 8
To LAND, &c., SALE AND PURCHASE ACCOUNT: for Government Securities transferred, certain estates having become vested in the Commissioners, viz.:—		
Local Loans Stock	204 3 6	—
To MORTGAGE ACCOUNT: for instalments of Mortgages held on behalf of Ecclesiastical Corporations discharged	- - -	32 12 5
To BENEFICES AUGMENTED AND ENDOWED CAPITAL ACCOUNT: for amounts transferred, the Commissioners having agreed to make annual payments amounting to 2,435*l.* 14*s.* 8*d.* to certain benefices in respect thereof (*see* page 9)	- - -	80,529 16 3
To INTEREST charged by the Commissioners on balances at the debit of certain of these Accounts	- - -	781 16 1
Carried forward £	2,699 3 6	386,650 12 3

* This Summary

preceding the 1st November 1894—*continued.*

AND SPECIAL ACCOUNTS.

CR

	Government and other Securities. £ s. d.	Cash. £ s. d.
By BALANCES on the 1st November 1893, at the credit of certain of these Accounts, viz.:—		
Balances of 2¾ per cent. Consolidated Stock	496,694 18 11	—
Do. of 2¾*l.* per cent. Annuities	24,882 11 5	—
Do. of Local Loans Stock	2,196,530 9 5	—
Do. of India 3*l.* per cent. Stock	329,482 5 3	—
Do. of Metropolitan 3*l.* per cent. Stock	350,673 3 0	—
Do. of Metropolitan 3½*l.* per cent. Stock	3,833 14 0	—
Do. of Railway and other Securities	353,852 13 4	—
Do. of Mortgages	- - -	34,513 2 1
Do. exclusive of Government and other Securities	- - -	589,614 5 0
By GOVERNMENT SECURITIES and CASH received for the endowment of Districts, and the augmentation of benefices, viz.:—		
2¾*l.* per cent. Consolidated Stock	342 18 9	—
Cash	- - -	70,128 7 11
By CASH received under the "Saint George the Martyr, Southwark (Rector's Rate) Act, 1893," being the consideration for the abolition of the rate hitherto payable to the rector under the Acts 47 Geo. III., c. 132, and 50 Geo. III., c. 45, the Commissioners having agreed to make an annual payment of 150*l.* in respect thereof, and also an annual grant of 150*l.* from their Common Fund in augmentation of the income of the benefice	- - -	5,000 0 0
By CASH received from the Governors of Queen Anne's Bounty, being an amount borrowed by the Archbishop of York for the improvement of his residence, to be repaid by him by instalments out of his income	- - -	499 2 6
By CASH received from the Governors of Queen Anne's Bounty, being amounts to be expended in providing and repairing parsonage houses for benefices	- - -	5,144 17 6
By CASH received from the Dean and Canons of Manchester under the provisions of the Parish of Manchester Division Act (1850); net amount after deduction for income tax	- - -	18,813 6 10
By GOVERNMENT SECURITIES and CASH received in respect of the sale of lands belonging to certain Ecclesiastical Corporations under the Act 21 & 22 Vict. c. 57., and the Act 24 & 25 Vict. c. 105., viz.:—		
2¾*l.* per cent. Annuities	1,540 0 0	—
India 3*l.* per cent. Stock	5,605 0 0	—
Cash	- - -	82,138 12 8
By MORTGAGE transferred to the Commissioners in respect of the sale of land belonging to an Ecclesiastical Corporation, under the Act 21 & 22 Vict. c. 57.	- - -	700 0 0
By GOVERNMENT SECURITIES and CASH received in respect of sales of land, redemption of tithe and other rentcharges, and other matters, to be held in trust for certain Ecclesiastical Corporations, viz.:—		
2¾*l.* per cent. Consolidated Stock	2,909 2 0	—
Cash	- - -	4,579 13 2
By SECURITIES and CASH received towards the establishment and endowment of an additional residentiary canonry in Truro Cathedral, viz.:—		
Liskeard and Looe Union Canal Company Mortgage Debenture	500 0 0	—
Cash	- - -	4,418 9 5
By CASH received from the Trustees of the City Parochial Foundation, in respect of the "City Church Fund," under the provisions of the "City of London Parochial Charities Act, 1883"	- - -	4,337 5 7
By CASH received for deposit on sale of the site of the Church of All Hallows the Great under the Union of Benefices Act	- - -	1,310 0 0
Carried forward £	3,766,846 16 1	821,197 2 8

comprises 911 Accounts.

Abstract of Accounts for the Year

Dr. Summary of Trust and

	Government and other Securities. £ s. d.	Cash. £ s. d.
Brought forward	2,699 3 6	386,650 12 3
To Income Tax on rents, dividends, and interest	- - -	5,359 7 6
To Investment Account: for Government and other Securities transferred thereto in exchange for Cash, viz.:—		
2¾*l.* per cent. Consolidated Stock	15,651 16 0	—
Local Loans Stock	3,720 8 4	—
India 3*l.* per cent. Stock	4,071 11 6	—
Metropolitan 3*l.* per cent. Stock	989 8 0	—
To Investment Account: for Cash value of Government and other Securities transferred therefrom	- - -	131,863 10 10
To Investment Account: for the under-mentioned 4*l.* per cent. Debenture Stocks transferred thereto in exchange for 3*l.* per cent. Debenture Stocks, viz.:—		
London and North Western Railway Company 4*l.* per cent. Debenture Stock	27,176 0 0	—
London and South Western Railway Company 4*l.* per cent. Debenture Stock	5,000 0 0	—
To Balances on the 31st October 1894, at the credit of certain of these Accounts, viz.:—		
Balances of 2¾*l.* per cent. Consolidated Stock	562,222 18 4	—
Do. of 2½*l.* per cent. Annuities	26,422 11 5	—
Do. of Local Loans Stock	2,193,676 2 9	—
Do. of India 3 per cent. Stock	381,147 10 8	—
Do. of Metropolitan 3*l.* per cent. Stock	349,924 14 4	—
Do. of Metropolitan 3½*l.* per cent. Stock	3,833 14 0	—
Do. of Railway and other Securities	365,078 13 4	—
Do. of Mortgages	- - -	35,180 9 8
Do. exclusive of Government and other Securities	- - -	548,361 13 0
£	3,941,614 12 2	1,107,415 13 3

Note.—The Railway and other Stocks and Securities which have been transferred to the Commis-
Incumbents from the Companies and other bodies are not included in these Accounts. The
339,127*l.* 15*s.* 7*d.*, and of Annuities 108*l.* 3*s.* 6½*d.*

The Government and other Stocks and Securities which have been transferred to the
interest upon which is received by the Incumbents from the Bank of England, Corporations,
of the Commissioners on the 31st October 1894 was 268,473*l.* 3*s.* 6*d.*, and of Indian Railway

preceding the 1st November 1894—*continued*.

SPECIAL ACCOUNTS—*continued*. CR.

	Government and other Securities.	Cash.
	£ s. d.	£ s. d.
Brought forward	3,766,846 16 1	821,197 2 8
By CASH received in respect of sales of land under the Winwick Rectory Act, 1884	—	2,375 0 0
By CASH received in respect of the sale of land under the Handsworth Rectory Act, 1891	—	400 0 0
By CASH received in respect of various matters not included in the foregoing entries	—	8,328 6 4
By CAPITAL SUMS GRANTED TO BENEFICES and set apart to meet Benefactions and for the erection of parsonage houses in local claim cases, &c.	—	47,991 0 0
By BENEFICES AUGMENTED AND ENDOWED CAPITAL ACCOUNT: for amounts transferred (*see* page 8)	—	311 1 7
By RENTAL, &c. OF ESTATES received by the Commissioners to be applied to specific purposes (*see* page 18)	—	44,711 10 3
By DIVIDENDS and INTEREST on Government and other Securities	—	117,392 10 0
By INTEREST allowed by the Commissioners on balances at the credit of certain of these Accounts	—	13,658 6 9
By INCOME TAX on interest charged on advances	—	24 11 10
By INVESTMENT ACCOUNT: for Cash value of Government and other Securities transferred thereto	—	24,875 9 6
By INVESTMENT ACCOUNT: for Government and other Securities transferred therefrom, in exchange for Cash, viz.:—		
2¾*l.* per cent. Consolidated Stock	77,927 14 8	—
Local Loans Stock	1,070 5 2	—
India 3*l.* per cent. Stock	52,626 16 11	—
Metropolitan 3*l.* per cent. Stock	240 19 4	—
BY INVESTMENT ACCOUNT: for the under-mentioned 3*l.* per cent. Debenture Stocks transferred therefrom in exchange for 4*l.* per cent. Debenture Stocks, viz.:—		
London and North Western Railway Company 3*l.* per cent. Debenture Stock	36,236 0 0	—
London and South Western Railway Company 3*l.* per cent. Debenture Stock	6,666 0 0	—
By BALANCES on the 31st October 1894 at the debit of certain of these Accounts, viz.:—		
In respect of advances made under the provisions of Acts of Parliament and Orders in Council relating to certain of these Accounts (£ s. d. 26,048 15 1)		
In respect of other matters (£ s. d. 101 19 3)	—	26,150 14 4
£	3,941,614 12 2	1,107,415 13 3

sioners by Benefactors on behalf of Benefices, and the interest upon which is received by the amount of the Stocks so standing in the name of the Commissioners on the 31st October 1894 was

Commissioners under the provisions of the Glebe Lands Act, 1888, on behalf of Benefices, and the and Companies are not included in these Accounts. The amount of the Stocks so standing in the name Annuities 638*l.* 13*s.* 4*d.*

ABSTRACT OF ACCOUNTS for the Year

DR. INVESTMENT

	Government Securities.			Cash.		
	£	s.	d.	£	s.	d.
To BALANCE on the 1st November 1893	-	-	-	2,038,698	9	7
To CASH paid for Government and other Securities purchased	-	-	-	571,661	1	9
To LONDON AND NORTH WESTERN RAILWAY COMPANY 4*l.* per cent. Debenture Stock exchanged for 3*l.* per cent. Debenture Stock	27,176	0	0	—		
To LONDON AND SOUTH WESTERN RAILWAY COMPANY 4*l.* per cent. Debenture Stock exchanged for 3*l.* per cent. Debenture Stock	5,000	0	0	—		
To TRUST AND SPECIAL ACCOUNTS: for Cash value of Government and other Securities transferred therefrom	-	-	-	24,875	9	6
To TRUST AND SPECIAL ACCOUNTS: for Government and other Securities transferred thereto in exchange for Cash, viz.:—						
2¾*l.* per cent. Consolidated Stock	77,927	14	8	—		
Local Loans Stock	1,070	5	2	—		
India 3*l.* per cent. Stock	52,626	16	11	—		
Metropolitan 3*l.* per cent. Stock	240	19	4	—		
To LAND, &c. SALE AND PURCHASE ACCOUNT: for Cash value of Government Securities transferred therefrom	-	-	-	219	2	0
To TRUST AND SPECIAL ACCOUNTS: for the under-mentioned 3*l.* per cent. Debenture Stocks transferred thereto in exchange for 4*l.* per cent. Debenture Stocks, viz.:—						
London and North Western Railway Company 3*l.* per cent. Debenture Stock	36,236	0	0	—		
London and South Western Railway Company 3*l.* per cent. Debenture Stock	6,666	0	0	—		
To BALANCES on the 31st October 1894, carried to next year's account, viz.:—						
Balance of 2¾*l.* per cent. Consolidated Stock	814,434	13	4	—		
Do. of 2¾*l.* per cent. Annuities	423	10	7	—		
Do of Local Loans Stock	482,278	5	0	—		
Do. of India 3*l.* per cent. Stock	596,866	16	0	—		
Do. of Metropolitan 3*l.* per cent. Stock	590,666	19	0	—		
Do. of Metropolitan 2¾*l.* per cent. Stock	350,000	0	0	—		
£	3,041,614	0	0	2,635,454	2	10

preceding the 1st November 1894—*continued.*

ACCOUNT. Cr.

	Government Securities.	Cash.
	£ s. d.	£ s. d.
By Balances on the 1st November 1893, viz.:—		
Balance of 2¾*l.* per cent. Consolidated Stock	641,710 12 0	—
Do. of 2½*l.* per cent. Annuities	423 10 7	—
Do. of Local Loans Stock	479,423 18 4	—
Do. of India 3*l.* per cent. Stock	645,422 1 5	—
Do. of Metropolitan 3*l.* per cent. Stock	589,918 10 4	—
By Government and other Securities purchased, viz.:—		
2¾*l.* per cent. Consolidated Stock	235,000 0 0	—
Metropolitan 2½*l.* per cent. Stock	350,000 0 0	—
By London and North Western Railway Company 3*l.* per cent. Debenture Stock exchanged for 4*l.* per cent. Debenture Stock	36,236 0 0	—
By London and South Western Railway Company 3*l.* per cent. Debenture Stock exchanged for 4*l.* per cent. Debenture Stock	6,666 0 0	—
By Land, &c. Sale and Purchase Account: for Government Securities transferred therefrom in exchange for Cash, viz.:—		
Local Loans Stock	204 3 6	—
By Trust and Special Accounts: for Government and other Securities transferred therefrom in exchange for Cash, viz.:—		
2¾*l.* per cent. Consolidated Stock	15,651 16 0	—
Local Loans Stock	3,720 8 4	—
India 3*l.* per cent. Stock	4,071 11 6	—
Metropolitan 3*l.* per cent. Stock	989 8 0	—
By Trust and Special Accounts: for Cash value of Government and other Securities transferred thereto	— — —	131,863 10 10
By Trust and Special Accounts: for the under-mentioned 4*l.* per cent. Debenture Stocks transferred therefrom in exchange for 3*l.* per cent. Debenture Stocks, viz.:—		
London and North Western Railway Company 4*l.* per cent. Debenture Stock	27,176 0 0	—
London and South Western Railway Company 4*l.* per cent. Debenture Stock	5,000 0 0	—
By Balance on the 31st October 1894, carried to next year's account	— — —	2,503,590 12 0
£	3,041,614 0 0	2,635,454 2 10

SUMMARY OF RENTAL ACCOUNTS

(AS REGARDS ESTATES VESTED IN THE COMMISSIONERS

Showing the Arrears on the 1st Nov. 1893 brought forward, the Rental which became due in the 1894 carried forward in the Receivers' Accounts. It also includes certain Ground Rents Net Rental carried to the Common Fund Account.

DR.

	£ s. d.	£ s. d.
To FIXED CHARGES, STIPENDS TO INCUMBENTS, &c., viz.:—		
Fee farm and quit rents, stall wages, pentecostals, and other payments charged on estates	4,791 7 6	
Stipends, &c. to incumbents charged on estates	17,032 7 11	
		21,823 15 5
To PROPORTIONS OF RENTS, &c. paid to lessees, incumbents, and others on the settlement of sales and exchanges and annexations to benefices		325 0 4
To LAND TAX, PAROCHIAL RATES, &c., viz.:—		
Land tax	5,190 4 3	
Poor and highway rates, sewer rates, &c.	29,418 0 11	
Drainage rates in respect of lands in the fen and other districts	3,000 10 10	
Tithe rentcharges on lands let free from tithes	13,293 19 5	
		50,902 15 5
To REPAIRS OF PREMISES, &c., after deducting £3,246 11*s.* 7*d.* received for dilapidations &c.		19,528 5 10
To MISCELLANEOUS PAYMENTS AND ALLOWANCES, &c., viz.:—		
Tenant right and fixtures, allowances to tenants for manures, &c., and excess of expenditure over receipts as regards certain lands temporarily in hand	8,808 4 3	
Labour and materials in respect of woods	2,440 9 8	
Insurance of certain premises after deducting £62 19*s.* 6*d.* received from lessees and tenants in respect thereof	54 5 8	
Sundry payments not classed	2,139 11 8	
		13,442 11 3
To SUBSCRIPTIONS AND DONATIONS, viz.:—		
Annual subscriptions to schools	4,710 0 11	
Donations to school funds, parish rooms, and institutes	1,913 0 4	
Donations to church funds, &c.	3,782 1 8	
Subscription to the College of Physical Science at Newcastle	100 0 0	
Donation to fund for new buildings for Do. (balance)	500 0 0	
Donation to Sunderland Infirmary Centenary Fund	500 0 0	
		11,505 2 11
To RENTS &c. AND ARREARS IRRECOVERABLE written off		1,646 16 4
To CHARGES OF MANAGEMENT, &c., viz.:—		
Agency	38,265 12 3	
Expenses at Audits	1,311 6 3	
Sundry expenses	2,067 5 0	
Salaries to bailiffs, woodwardens, and others	744 12 9	
Receipt and other stamps	307 18 7	
		42,696 14 10
		161,871 2 4
To FARM AND OTHER BUILDINGS AND IMPROVEMENTS on estates, including outlay on the construction of new roads for the development of building estates		42,823 10 5
To DRAINAGE on estates		1,445 13 9
To ARREARS carried forward to next year's Account		61,218 19 7
To NET RENTAL for the year (irrespective of income tax) passed to the credit of the COMMON FUND ACCOUNT (*See* page 7)		1,096,516 15 11
	£	1,363,876 2 9

preceding the 1st November 1894—*continued.*

FROM RECEIVERS, &c.,

IN RESPECT OF THE COMMON FUND,)

Year ending the 31st March 1894, the Outgoings in respect thereof and the Arrears on the 31st Oct. and other items of income received at the Office up to the 31st Oct. 1894, and shows the resulting

CR.

	£	s.	d.
By ARREARS brought forward from last year's Account	51,470	19	2
By RENTS OF LANDS AND PREMISES, including interest on moneys expended in farm and other buildings, improvements, and drainage, and also the amounts payable by tenants in respect of tithe rentcharge, but after deducting 24,640*l.* 19*s.* 11*d.* in respect of allowances to tenants on account of agricultural depression	232,799	14	7
By RENTS OF HOUSES AND PREMISES IN LONDON AND THE SUBURBS	110,083	12	8
By TITHE AND CORN RENTCHARGES and TITHE RATE; on the basis as regards the tithe rentcharges of 74*l.* 15*s.* 2¼*d.* per 100*l.* of rentcharge	259,961	9	3
By RENTS, REDEEMED LAND TAX, STIPENDS TO INCUMBENTS, &c., RESERVED in outstanding beneficial leases, and in copyhold grants for lives	11,262	2	4
By GROUND RENTS (*see* Note)	314,789	4	6
By RECEIPTS FROM ESTATES HELD JOINTLY WITH OTHER PARTIES under special Acts of Parliament	13,799	14	4
By ROYALTIES AND RENTS RESERVED UNDER MINING LEASES, WAYLEAVE RENTS, ROYALTIES ON BRICK EARTH AND STONE, &c., including the share of royalties payable to the Commissioners in respect of a mining lease granted by an incumbent under the Act 5 & 6 Vict. c. 108.	318,855	7	6
By FEE FARM AND UNIMPROVABLE RENTS, PENSIONS, REDEEMED LAND TAX, &c. (*see* Note)	7,106	2	2
By RECEIPTS FROM MANORS OF INHERITANCE, consisting of quit rents, heriots and fines, freehold, chief, and customary rents, and a proportion of the Steward's fees on admissions, &c.	16,131	2	1
By SALES OF TIMBER, &c.	7,314	15	0
By INCOME DERIVED FROM A MOIETY OF A KING'S SHARE IN THE NEW RIVER COMPANY	1,925	6	8
By MISCELLANEOUS RECEIPTS, SHOOTING RENTS, &c., including an amount received in rectification of certain payments incorrectly charged in the years 1885 to 1892	18,798	15	3
By NET RENTS, &c. received from various parties on the settlement of accounts	277	16	6
£	1,363,976	2	0

NOTE.—The amount under the head of Fee Farm and Unimprovable Rents has been reduced by the transfer of certain rents in respect of leases granted for terms of 999 years to the item of Ground Rents which is correspondingly increased.

SUMMARY OF RENTAL

Dr. (As regards Bishoprick Estates

	£ s. d.	£ s. d.
To Fixed Charges, Stipends to Incumbents, &c.		651 6 2
To Land Tax, Parochial Rates, &c., including 2,632*l.* 4*s.* 3*d.*, for tithe rentcharges on lands let free from tithe		5,166 1 9
To Repairs of Premises, &c. after deducting 92*l.* 4*s.* received for dilapidations, &c.		2,672 18 6
To Miscellaneous Payments, &c., viz.:—		
Tenant right and fixtures, allowances to tenants for manures, seeds, &c.	284 17 5	
Labour and materials in respect of woods	249 6 6	
Sundry payments not classed	22 10 0	
		556 13 11
To Subscriptions and Donations to School and Church Funds, &c.		740 13 1
To Rent and Arrears irrecoverable, written off		436 19 4
To Charges of Management, &c., viz.:—		
Agency	2,743 11 9	
Expenses at audits	174 11 5	
Sundry expenses	87 17 9	
Salaries to Woodwardens, &c.	52 5 0	
		3,058 5 11
		13,282 18 8
To Farm and other Buildings and Improvements		5,275 17 7
To Drainage		646 15 2
To Arrears carried forward to next year's account		5,850 17 9
To Net Income (irrespective of income tax) applicable to the payment of the incomes of the Bishops (*see* page 6)		53,100 12 9
	£	78,157 1 11

The Estates included in this Summary are those of the Sees of Canterbury, York, Durham, Peterborough,

SUMMARY OF RENTAL

Dr. (As regards Estates vested in the

	£ s. d.	£ s. d.
To Fixed Charges, Stipends to Incumbents, &c.		52 13 4
To Land Tax, Parochial Rates, &c.		474 12 5
To Repairs of Premises, &c. after deducting 84*l.* 17*s.* 6*d.* received for old materials		621 18 0
To Miscellaneous Payments, &c., viz.:—		
Tenant right and fixtures, allowances to tenants for manures, labour, and materials, &c., insurance and sundry payments not classed		74 15 1
To Subscriptions to School Funds		29 14 0
To Rent and Arrears irrecoverable, written off		78 8 7
To Charges of Management, &c., viz.:—		
Agency, exclusive of 613*l.* 1*s.* 9*d.*, the charges of Mineral Surveyors shown separately (*see* page 10)	1,056 6 11	
Expenses at audits	10 1 10	
Sundry expenses	16 11 0	
		1,082 19 9
To Farm and Other Buildings and Improvements		1,245 17 6
To Arrears carried forward to next year's account		644 7 4
To Net Income (irrespective of income tax) passed to the credit of specific trust accounts (*see* page 13)		44,711 10 3
	£	49,316 16 3

preceding the 1st November 1894—*continued.*

ACCOUNTS FROM RECEIVERS, &c.

MANAGED BY THE COMMISSIONERS.)

CR.

	£	s.	d.
By ARREARS brought forward from last year's account	7,402	8	8
By RENTS OF LANDS AND PREMISES, including interest on moneys expended in farm and other buildings, improvements, and drainage, and amounts received from tenants in respect of tithe rentcharge, but after deducting 5,777*l.* 16*s.* 5*d.* in respect of allowances to tenants on account of agricultural depression	50,596	19	10
By TITHE RENTCHARGES, on the basis of 74*l.* 15*s.* 2¾*d.* per 100*l.* of rentcharge	15,646	0	8
By FEE FARM AND UNIMPROVABLE RENTS, PENSIONS, &c.	93	19	5
By RECEIPTS FROM MANORS OF INHERITANCE	167	15	8
By SALES OF TIMBER	494	2	8
By MISCELLANEOUS RECEIPTS, including interest and dividends upon Government Securities arising from the sale of portions of certain permanent estates, and also an amount received in rectification of certain payments incorrectly charged in the years 1885 to 1892	3,755	15	0
£	78,157	1	11

Winchester, Carlisle, Chester, Ely, Gloucester and Bristol, Hereford, Lincoln, Norwich, Oxford, and Worcester.

ACCOUNTS FROM RECEIVERS, &c.

COMMISSIONERS IN RESPECT OF TRUST ACCOUNTS.)

CR.

	£	s.	d.
By ARREARS brought forward from last year's account	528	0	1
By RENTS OF LANDS AND PREMISES, after deducting allowances to tenants on account of agricultural depression	2,230	6	11
By TITHE RENTCHARGES	2,419	17	10
By GROUND RENTS	12,555	8	2
By ROYALTIES AND RENTS payable to the Commissioners in respect of mining leases granted by Incumbents and others under the Acts 5 & 6 Vict. c. 108., and 21 & 22 Vict. c. 57., and other matters	30,503	17	11
By FEE FARM AND UNIMPROVABLE RENTS	40	0	0
By MISCELLANEOUS RECEIPTS, including a share of certain dividends and interest	1,039	5	4
£	49,316	16	3

BALANCE SHEET, THE ECCLESIASTICAL

DR.

	Government and other Securities. £ s. d.	Cash. £ s. d.
To COMMON FUND ACCOUNT:—Balance at credit thereof	- - -	668,981 13 8
To LAND, &c. SALE AND PURCHASE ACCOUNT:—Balance at credit thereof	- - -	297,410 13 7
To BENEFICES AUGMENTED AND ENDOWED CAPITAL ACCOUNT, No. 1:—Balance at credit thereof	-	2,475,527 2 9
To BENEFICES AUGMENTED AND ENDOWED CAPITAL ACCOUNT, No. 2:—Balance at credit thereof	- - -	787,190 0 0
To TRUST AND SPECIAL ACCOUNTS:—Balances at credit thereof, viz.:—		
Balances of 2¾*l.* per cent. Consolidated Stock	562,222 18 4	—
Do. of 2½*l.* per cent. Annuities	26,422 11 5	—
Do. of Local Loans Stock	2,193,676 2 9	—
Do. of India 3*l.* per cent. Stock	381,147 10 8	—
Do. of Metropolitan 3*l.* per cent. Stock	349,924 14 4	—
Do. of Metropolitan 3½*l.* per cent. Stock	3,833 14 0	—
Do. of Railway and other Securities	365,078 13 4	—
Do. of Mortgages	- - -	35,180 9 8
Do. exclusive of Government and other Securities	- - -	548,361 13 0
To INVESTMENT ACCOUNT:—Balances at credit thereof, viz.:—		
Balance of 2¾*l.* per cent. Consolidated Stock	814,434 13 4	—
Do. of 2½*l.* per cent. Annuities	423 10 7	—
Do. of Local Loans Stock	482,278 5 0	—
Do. of India 3*l.* per cent. Stock	596,866 16 0	—
Do. of Metropolitan 2¾*l.* per cent. Stock	350,000 0 0	—
Do. of Metropolitan 3*l.* per cent. Stock	590,666 19 0	—
To RENTAL, &c. OF ESTATES ACCOUNT, as regards Bishoprick Estates managed by the Commissioners:—Balance at credit thereof, viz.:—		
Net amount received in respect of the rental becoming due in the year ending 31st March 1895	- - -	1,397 11 11
To RENTAL, &c. OF ESTATES ACCOUNT:—Balance at credit thereof, viz.:—		
Net amount received in respect of the rental becoming due in the year ending the 31st March 1895 — £ 127,704 17 9		
Less, Advances to the 31st Oct. 1894 in respect of the cultivation of farms then in hand — 29,417 6 5	- - -	98,287 11 4
£	6,716,976 8 9	4,912,336 15 11

preceding the 1st November 1894—*continued.*

31ST OCTOBER 1894.

COMMISSIONERS FOR ENGLAND. CR.

	Government and other Securities.	Cash.
	£ s. d.	£ s. d.
By GOVERNMENT and OTHER SECURITIES held by the Commissioners (exclusive of the Stocks referred to in the *Note* on pages 12 and 13), viz.:—		
2¾*l.* per cent. Consolidated Stock	1,376,657 11 8	—
2½*l.* per cent. Annuities	26,846 2 0	—
Local Loans Stock	2,676,954 7 9	—
India 3*l.* per cent. Stock	978,014 6 8	—
Metropolitan 2¾*l.* per cent. Stock	350,000 0 0	—
Metropolitan 3*l.* per cent. Stock	940,591 13 4	—
Metropolitan 3½*l.* per cent. Stock	3,833 14 0	—
Railway and other Securities	365,078 13 4	—
By CASH at the Bank of England	- - -	310,358 2 11
By MORTGAGES	- - -	2,072,237 6 8
By TRUST AND SPECIAL ACCOUNTS —Balances at debit thereof	- - -	26,150 14 4
By INVESTMENT ACCOUNT:—Balance at debit thereof, being the balance of cost of the Government and other Securities standing to the credit of this Account, and forming part of the above Government and other Securities	- - -	2,503,590 12 0
£	6,716,976 8 9	4,912,336 15 11

Examined and approved.

(Signed) RICH^D MILLS,
Auditor.

27th February 1895.

REPORT FROM THE AUDITOR TO THE COMMISSIONERS.

10, Whitehall Place,
27th February 1895.

My Lords and Gentlemen,

I beg to report that I have examined the books and accounts of the Commission for the year to 31st October 1894, and that the foregoing abstracts of the same are correct, subject, as regards the Summaries of Rental Accounts, to the completion of the detailed examination in the Department of a portion of the Accounts rendered by the Receivers.

In each year since 31st October 1887, there has been charged on the Common Fund and set apart by transfer to the Benefices Augmented and Endowed Capital Account (No. 2), the amount of the Capital value of new annual grants charged upon the income of the Common Fund in respect of the Augmentation and Endowment of Benefices; and the balance of that Account has therefore represented the total capital value of all such grants made subsequently to the above date.

It has now been considered prudent to take further steps in the same direction with a view to adequately securing the maintenance of the capital moneys representing the annual grants charged upon the Common Fund prior to 31st October 1887. For this purpose it has been determined to make a special annual charge upon the Fund; and in accordance with the directions of the Commissioners a sum of 75,000*l.* has been transferred to the Benefices Augmented and Endowed Capital Account (No. 2) in the Accounts of the past year.

The balances of Cash and Stock on 31st October last have been verified by Certificates obtained from the Bank of England, and by inspection of the Certificates of the Railway Debenture Stocks, &c., held by the Commissioners.

I have the honour to be,
My Lords and Gentlemen,
Your obedient Servant,
(Signed) Rich^{d} Mills,
Auditor.

The Ecclesiastical Commissioners
for England.

No. 2.

BENEFICES to which GRANTS have been made to meet BENEFACTIONS, during the Year preceding the 1st November 1894.

(*In continuation of Appendix No. 2. to the Forty-sixth Report.*)

The Benefices marked thus (†) have obtained grants in respect of local claim.

Benefice.	County.	Diocese.	Benefaction.		Commissioners' Grant.		Annual Payment by Commissioners in respect of Benefaction and Grant.	Date of Gazetting of Instrument.
			Nature.	Estimated Value.	Capital Sum.	Perpetual Annuity.		
				£ s. d.	£	£	£ s. d.	
Ashbourne with Mapleton, V.	Derby	Southwell	Cash	300 0 0	300	—	18 0 0	13th April 1894.
Ashington, V.	Northumberland.	Newcastle	Cash	200 0 0	200	—	12 0 0	13th April 1894.
Bedford New Town, St. Matthew, V.	Middlesex	London	Cash	300 0 0	300	—	18 0 0	18th May 1894.
Bickley, St. Wenefrede, P.C.	Chester	Chester	Cash	700 0 0	700	—	42 0 0	4th May 1894.
Birmingham, St. Chrysostom, V.	Warwick	Worcester	Cash	200 0 0	200	—	12 0 0	18th May 1894.
Bootle, St. Matthew, V.	Lancaster	Liverpool	Cash	200 0 0	200	—	12 0 0	27th April 1894.
Brenzett, V.	Kent	Canterbury	Cash	200 0 0	200	—	12 0 0	13th April 1894.
Brighton, St. Luke, V.	Sussex	Chichester	Cash	200 0 0	200	—	12 0 0	18th May 1894.
Brinksway, St. Augustine, P.C.	Chester	Chester	Cash	700 0 0	700	—	42 0 0	13th April 1894.
Bristol, St. Lawrence, V.	City of Bristol	Gloucester and Bristol.	Cash	700 0 0	700	—	—	18th May 1894.

No. 2.—Benefices to which Grants have been made to meet Benefactions—*continued*.

Benefice.	County.	Diocese.	Benefaction.		Commissioners' Grant.		Annual Payment by Commissioners in respect of Benefaction and Grant.	Date of Gazetting of Instrument.
			Nature.	Estimated Value.	Capital Sum.	Perpetual Annuity.		
				£ s. d.	£	£	£ s. d.	
Bromley Common, St. Luke, V.	Kent	Canterbury	Cash	200 0 0	200	—	12 0 0	13th April 1894.
Bromley, St. Leonard, V.	Middlesex	London	Cash	700 0 0	700	—	42 0 0	18th May 1894.
Bruntcliffe, St. Andrew, P.C.	York	Wakefield	Cash Land, 586 square yards	110 0 0 150 0 0	260	—	—	10th August 1894.
Burghill, V.	Hereford	Hereford	Cash	1,000 0 0	700	—	—	18th May 1894.
Burmantofts, St. Agnes, P.C.	York	Ripon	Land, 7,350 square yards, as parsonage house site.	735 0 0	700	—	—	16th March 1894.
Burtonwood, V.	Lancaster	Liverpool	Cash Land, 2,410 square yards as parsonage house site.	300 0 0 200 0 0	500	—	—	1st December 1893.
Bushbury, V.	Stafford	Lichfield	Cash	250 0 0	250	—	15 0 0	18th May 1894.
Church Hulme, V.	Chester	Chester	Cash	200 0 0	200	—	12 0 0	13th April 1894.
Clayton, St. Cross, R.	Lancaster	Manchester	Cash Land, 1,740 square yards, as parsonage house site.	100 0 0 600 0 0	700	—	—	10th August 1894.
Cricklewood, St. Peter, V.	Middlesex	London	Cash	100 0 0	100	—	—	29th June 1894.
Cudworth, St. John the Baptist, V.	York	York	Cash	500 0 0	500	—	30 0 0	10th November 1893.
†Cudworth, St. John the Baptist, V.	York	York	Cash	300 0 0	300	—	18 0 0	18th May 1894.

No. 2.—Benefices to which Grants have been made to meet Benefactions—*continued.*

Benefice.	County.	Diocese.	Benefaction.		Commissioners' Grant.		Annual Payment by Commissioners in respect of Benefaction and Grant.	Date of Gazetting of Instrument.
			Nature.	Estimated Value.	Capital Sum.	Perpetual Annuity.		
				£ s. d.	£	£	£ s. d.	
Delaval, V.	Northumberland.	Newcastle	House and premises as parsonage house.	1,000 0 0	700	—	6 0 0	29th June 1894.
Desborough, V.	Northampton	Peterborough	Cash	200 0 0	200	—	12 0 0	4th May 1894.
Dudley, St. Luke, V.	Worcester	Worcester	Cash	650 0 0	650	—	—	18th May 1894.
Eastwood, St. Stephen, V.	York	York	Portion of value of house as parsonage house.	1,021 11 0	700	—	—	21st November 1893.
Edge Hill, Earle Road, St. Dunstan, V.	Lancaster	Liverpool	500*l.* Four pounds per centum Preference Stock of the Lancashire and Yorkshire Railway Company.	600 0 0	600	—	18 0 0	4th May 1894.
Everton, St. Benedict, P.C.	Lancaster	Liverpool	Cash	200 0 0	200	—	—	27th April 1894
Everton, St. Peter, V.	Lancaster	Liverpool	Cash	200 0 0	200	—	12 0 0	27th April 1894.
Fence, St. Ann, V.	Lancaster	Manchester	Cash	700 0 0	700	—	42 0 0	16th March 1894.
Feniscliffe, St. Francis, P.C.	Lancaster	Manchester	Cash	600 0 0	600	—	36 0 0	18th May 1894.
Flamborough, V.	York	York	Cash	700 0 0	700	—	42 0 0	27th April 1894.
France Lynch, St. John the Baptist, P.C.	Gloucester	Gloucester and Bristol.	Cash	700 0 0	700	—	42 0 0	13th April 1894.

No. 2—Benefices to which Grants have been made to meet Benefactions—*continued.*

Benefice.	County.	Diocese.	Benefaction.		Commissioners' Grant.		Annual Payment by Commissioners in respect of Benefaction and Grant.	Date of Gazettin of Instrument.
			Nature.	Estimated Value.	Capital Sum.	Perpetual Annuity.		
				£ s. d.	£	£	£ s. d.	
Gatoacre, St. Stephen, P.C.	Lancaster	Liverpool	Cash	700 0 0	700	—	—	27th April 1894.
Gawber, V.	York	Wakefield	Cash	220 0 0	220	—	13 4 0	13th April 1894.
Gidleigh, R.	Devon	Exeter	Cash	400 0 0	400	—	—	18th May 1894.
Glen Parva and South Wigston, St. Thomas the Apostle, P.C.	Leicester	Peterborough	Cash	400 0 0	400	—	—	18th May 1894.
†Hatfield, V.	York	York	Cash	100 0 0	100	—	6 0 0	19th January 1894.
Henley in Arden, P.C.	Warwick	Worcester	House and premises	400 0 0	400	—	—	4th May 1894.
Heyside, St. Mark, V.	Lancaster	Manchester	Land, 2,383 square yards, as parsonage house site.	550 0 0	550	—	—	10th August 1894.
Huddersfield, St. Thomas, V.	York	Wakefield	Cash	700 0 0	700	—	42 0 0	13th April 1894.
Hyde, St. Thomas, V.	Chester	Chester	Cash	700 0 0	700	—	—	18th May 1894.
Islington, St. Thomas, V.	Middlesex	London	Cash	100 0 0	100	—	6 0 0	21st November 1893.
Laneside, St. Peter, V.	Lancaster	Manchester	Cash	700 0 0	700	—	42 0 0	18th May 1894.
Latchford, St. James, V.	Chester	Chester	Cash	500 0 0	700	—	36 0 0	10th November 1893.
			Land, 1.524 square yards, as addition to parsonage house site.	500 0 0				
			House and premises as parsonage house.	1,500 0 0	700	—	21 0 0	10th August 1894.

No. 2.—Benefices to which Grants have been made to meet Benefactions—*continued.*

Benefice.	County.	Diocese.	Benefaction.		Commissioners' Grant.		Annual Payment by Commissioners in respect of Benefaction and Grant.	Date of Gazetting of Instrument.
			Nature.	Estimated Value.	Capital Sum.	Perpetual Annuity.		
				£ s. d.	£	£	£ s. d.	
Lee, The Good Shepherd, P.C.	Kent	Rochester	Cash Land as parsonage house site.	100 0 0 450 0 0	550	—	—	13th July 1894.
Leicester, St. Peter, V.	Leicester	Peterborough	Cash	2,000 0 0	—	60*	120 0 0	18th May 1894.
Lewisham, Hither Green, St. Swithun, V.	Kent	Rochester	Land, 1,870 square yards as parsonage house site.	1,034 0 0	700	—	—	10th August 1894.
Leyton, St. Catherine, V.	Essex	Saint Alban's	Cash Land, 1,090 square yards, as parsonage house site.	400 0 0 350 0 0	700	—	—	10th August 1894.
Leytonstone, St. Margaret, P.C.	Essex	Saint Alban's	Portion of value of house, &c. as parsonage house.	1,295 0 0	700	—	—	13th July 1894.
Lincoln's Inn Fields, Holy Trinity, V.	Middlesex	London	Cash	2,000 0 0	—	60*	120 0 0	18th May 1894.
Liversedge, Christ Church, V.	York	Wakefield	Cash	2,000 0 0	—	60*	120 0 0	13th April 1894.
Llandefeilog, V.	Carmarthen	St. David's	Cash	200 0 0	200	—	12 0 0	18th May 1894.
Llangynllo, V.	Radnor	St. David's	Cash	200 0 0	200	—	12 0 0	29th June 1894.
Llanstadwell, V.	Pembroke	St. David's	Cash	200 0 0	200	—	12 0 0	27th April 1894.
Lostwithiel, V.	Cornwall	Truro	Cash	250 0 0	250	—	15 0 0	1st June 1894.
Manningham, St. Mark, V.	York	Ripon	House and premises as parsonage house.	1,550 0 0	700	—	—	10th August 1894.

No. 2.—Benefices to which Grants have been made to meet Benefactions—*continued.*

Benefice.	County.	Diocese.	Benefaction.		Commissioners' Grant.		Annual Payment by Commissioners in respect of Benefaction and Grant.	Date of Gazetting of Instrument.
			Nature.	Estimated Value.	Capital Sum.	Perpetual Annuity.		
				£ s. d.	£	£	£ s. d.	
Mellor, P.C. or V.	Derby	Southwell	Cash	400 0 0	400	—	24 0 0	4th May 1894.
Middlesbrough, All Saints, V.	York	York	Cash	150 0 0	150	—	—	27th April 1894.
Mount Sorrel, Christ Church, V.	Leicester	Peterborough	Cash	100 0 0	100	—	6 0 0	1st June 1894.
Newbiggin, St. Aidan, V.	Westmorland	Carlisle	Cash	1,200 0 0	700	—	57 0 0	13th April, 1894.
New Humberstone, St. Barnabas, P.C.	Leicester	Peterborough	Cash	200 0 0	200	—	12 0 0	4th May 1894.
Notting Hill, All Saints, V.	Middlesex	London	Cash	1,000 0 0	700	—	—	18th May 1894.
Oldham, All Saints, P.C.	Lancaster	Manchester	Cash	500 0 0	500	—	30 0 0	18th May 1894.
Pencarreg, V.	Carmarthen	St. David's	Land, 2A. 1R. 33P.	450 0 0	450	—	13 10 0	10th August 1894.
Poole, St. Paul, V.	Dorset	Salisbury	Cash	200 0 0	200	—	12 0 0	18th May 1894.
Read in Whalley, St. John the Evangelist, V.	Lancaster	Manchester	Cash	700 0 0	700	—	42 0 0	15th June 1894.
Reddal Hill, V.	Stafford	Worcester	Cash	596 0 0	596	—	—	1st June 1894.
Roath, St. German, V.	Glamorgan	Llandaff	Cash	2,000 0 0	—	60*	120 0 0	13th April 1894.
Rowbarton, St. Andrew, V.	Somerset	Bath and Wells	Cash	600 0 0	600	—	36 0 0	18th May 1894.

No. 2.—Benefices to which Grants have been made to meet Benefactions—*continued.*

Benefice.	County.	Diocese.	Benefaction.		Commissioners' Grant.		Annual Payment by Commissioners in respect of Benefaction and Grant.	Date of Gazetting of Instrument.
			Nature.	Estimated Value.	Capital Sum.	Perpetual Annuity.		
				£ s. d.	£	£	£ s. d.	
St. Marylebone, St. Andrew, V.	Middlesex	London	Cash	700 0 0	700	—	—	18th May 1894.
St. Marylebone, St. Barnabas, V.	Middlesex	London	Cash	600 0 0	600	—	36 0 0	18th May 1894.
†St. Pancras, St. Mary Magdalene, V.	Middlesex	London	Cash	500 0 0	500	—	—	10th November 1893.
Selly Hill, St. Stephen, V.	Worcester	Worcester	Land, 2,100 square yards, as parsonage house site.	528 0 0	500	—	—	27th July 1894.
Sheffield, St. Simon, V.	York	York	Cash	100 0 0	100	—	—	18th May 1894.
Shrewsbury, St. Julian, V.	Salop	Lichfield	Cash	500 0 0	500	—	30 0 0	27th April 1894.
Smethwick, St. Michael and All Angels, P.C.	Stafford	Lichfield	Cash	600 0 0	600	—	—	18th May 1894.
Soulbury, V.	Buckingham	Oxford	Cash	400 0 0	400	—	—	19th January 1894.
Southsea, St. Peter, V.	Southampton	Winchester	Cash	500 0 0	500	—	—	18th May 1894.
Threlkeld, V.	Cumberland	Carlisle	Cash	400 0 0	400	—	24 0 0	18th May 1894.
Tittensor, St. Luke, V.	Stafford	Lichfield	Cash	700 0 0	700	—	—	18th May 1894.
Tylorstown with Ferndale, P.C.	Glamorgan	Llandaff	Land, 1,221 square yards, as parsonage house site.	300 0 0	300	—	—	4th May 1894.
Ulverston, St. Mary, V.	Lancaster	Carlisle	Cash	300 0 0	300	—	18 0 0	27th April 1894.

No. 2.—Benefices to which Grants have been made to meet Benefactions—*continued.*

Benefice.	County.	Diocese.	Benefaction.		Commissioners' Grant.		Annual Payment by Commissioners in respect of Benefaction and Grant.	Date of Gazetting of Instrument.
			Nature.	Estimated Value.	Capital Sum.	Perpetual Annuity.		
				£ s. d.	£	£	£ s. d.	
Wakefield, St. Andrew, V.	York	Wakefield	Cash	700 0 0	700	—	42 0 0	15th December 1893.
Wandsworth, St. Faith, P.C.	Surrey	Rochester	Cash	200 0 0	200	—	—	18th May 1894.
Wanstead, Hermon Hill, Holy Trinity, V.	Essex	St. Alban's	Cash	400 0 0	400	—	—	4th May 1894.
Warrington, St. Peter, V.	Lancaster	Liverpool	Cash	700 0 0	700	—	42 0 0	13th April 1894.
Westleigh, St. Paul, V.	Lancaster	Manchester	Cash	100 0 0	100	—	6 0 0	18th May 1894.
Westleigh, St. Peter, V.	Lancaster	Manchester	Cash	700 0 0	700	—	—	18th May 1894.
Whitwick, St. George, V.	Leicester	Peterborough	Cash	100 0 0	100	—	6 0 0	4th May 1894.
Windermere, St. John, P.C.	Westmorland	Carlisle	Cash	500 0 0	500	—	30 0 0	18th May 1894.
Withnell, V.	Lancaster	Manchester	Cash	100 0 0	100	—	6 0 0	27th April 1894.
Ystradgynlais, R.	Brecon	St. David's	Cash	150 0 0	150	—	—	18th May 1894.
				53,089 11 0	40,376	240	1,688 14 0	

* These grants have been made towards the Stipends of Assistant Curates.

No. 3.

Benefices to which Grants have been made in respect of Local Claims, and in consideration of Populations of 4,000 and upwards, &c., during the Year preceding the 1st November 1894.

(*In continuation of Appendix No. 3. to the Forty-sixth Report.*)

Benefices marked thus (†) have received grants in respect of local claims.

Those marked with an asterisk (*) have been augmented in consideration of populations of 4,000 and upwards.

Benefice.	County.	Diocese.	Commissioners' Grant.		Date of Gazetting of Instrument.
			Capital Sum.	Perpetual Annuity.	
			£ s. d.	£ s. d.	
†Abthorpe, V.	Northampton.	Peterborough.	—	25 0 0	18th May 1894.
*Bethnal Green, St. Matthias, V.	Middlesex	London	—	25 0 0	18th May 1894.
†Bishop's Sutton, V.	Southampton.	Winchester	—	50 0 0	18th May 1894.
†Blackburn, Higher Audley, St. Matthew, P.C.	Lancaster	Manchester	—	50 0 0	18th May 1894.
*Brighton, Preston, St. Saviour, P.C.	Sussex	Chichester	—	150 0 0	29th June 1894.
Croft with Southworth, R.	Lancaster	Liverpool	—	(a) 93 0 0	27th July 1894.
†Croydon Common, St. James, V.	Surrey	Canterbury	—	(b) 60 0	18th May 1894.
†Cudworth, St. John the Baptist, V.	York	York	—	(c) 120 0 0	10th Nov. 1893.
†Cymmer and Porth, P.C.	Glamorgan	Llandaff	— 1,500 0 0	200 0 0 —	13th Feb. 1894. 4th May 1894.
Dobcross, Holy Trinity, V.	York	Manchester	—	(d) 100 0 0	10th Aug. 1894.
Earlestown, St. John the Baptist, V.	Lancaster	Liverpool	—	(a) 73 0 0	27th July 1894.
†Eglwys Rhos, V.	Carnarvon	St. Asaph	1,500 0 0	—	4th May 1894.
Facit, V.	Lancaster	Manchester	—	(d) 100 0 0	10th Aug. 1894.
Falinge, V.	Lancaster	Manchester	—	(d) 84 0 0	10th Aug. 1894.
Friarmere, St. Thomas, V.	York	Manchester	—	(d) 100 0 0	10th Aug. 1894.
†Fulham, Parsons Green, St. Dionis, V.	Middlesex	London	—	(b) 120 0 0	10th Nov. 1893.
†Fulham, St. Clement, V.	Middlesex	London	—	(b) 60 0 0	18th May 1894.
Glazebury, All Saints, V.	Lancaster	Liverpool	—	(a) 137 0 0	27th July 1894.
Golborne, R.	Lancaster	Liverpool	—	(a) 108 0 0	27th July 1894.

No. 3.—Benefices to which Grants have been made—*continued.*

Benefice.	County.	Diocese.	Commissioners' Grant.		Date of Gazetting of Instrument.
			Capital Sum.	Perpetual Annuity.	
			£ s. d.	£ s. d.	
Hamer, All Saints, V. -	Lancaster	Manchester	—	(*d*) 99 0 0	10th Aug. 1894.
†Hammersmith, Holy Innocents, P.C.	Middlesex	London -	1,500 0 0	—	4th May 1894.
†Hammersmith, St. Saviour, P.C.	Middlesex	London -	—	50 0 0	18th May 1894.
†Harringay, St. Paul, P.C	Middlesex	London -	—	50 0 0	18th May 1894.
Healey. Christ Church, V.	Lancaster	Manchester	—	(*d*) 100 0 0	10th Aug. 1894.
†Herne Hill Road, St. Saviour, V.	Surrey -	Rochester	—	50 0 0	18th May 1894.
†Hinckley, V. - -	Leicester	Peterborough.	65 0 0	—	2nd March 1894.
†Holloway, Hornsey Road, Emmanuel, P.C.	Middlesex	London -	—	50 0 0	18th May 1894.
†Horningsham, V. -	Wilts -	Salisbury	—	0 0 0	4th May 1894.
*Ilkeston, Holy Trinity, P.C.	Derby -	Southwell	—	100 0 0	29th June 1894.
*Ince in Makerfield, St. Mary, P.C.	Lancaster	Liverpool	—	100 0 0	29th June 1894.
*Islington, Caledonian Road, St. Matthias, P.C.	Middlesex	London -	—	150 0 0	29th June 1894.
†Kensal Town, St. Thomas, V.	Middlesex	London -	—	50 0 0	18th May 1894.
†Kilburn, St. Luke the Evangelist, V.	Middlesex	London -	—	(*b*) 60 0 0	27th July 1894.
Littleborough, Holy Trinity, V.	Lancaster	Manchester	—	(*d*) 100 0 0	10th Aug. 1894.
*Macclesfield, St. John the Evangelist, V.	Chester -	Chester -	—	150 0 0	29th June 1894.
†Margate, Westbrook, All Saints, P.C.	Kent -	Canterbury	—	(*e*) 120 0 0	1st June 1894.
†Merthyr Mawr, V. -	Glamorgan	Llandaff -	—	30 0 0	1st June 1894.
†Mostyn, V. - -	Flint -	St. Asaph	350 0 0	—	15th June 1894.
Newbold, V. - -	Lancaster	Manchester	—	(*d*) 100 0 0	10th Aug. 1894.
Newchurch (Kenyon), R.	Lancaster	Liverpool	—	(*a*) 9 0 0	27th July 1894.
Newton in Makerfield, Emmanuel, R.	Lancaster	Liverpool	—	(*a*) 24 0 0	27th July 1894.
Norden, St. Paul, V. -	Lancaster	Manchester	—	(*d*) 100 0 0	10th Aug. 1894.
†Norwich, St. Paul, V. -	City of Norwich.	Norwich -	—	(*b*) 60 0 0	18th May 1894.
†Over, V. - - -	Chester -	Chester -	—	50 0 0	18th May 1894.
*Pendleton, St. Barnabas, P.C.	Lancaster	Manchester	—	100 0 0	29th June 1894.
Roughtown, St. John the Baptist, V.	Chester & York.	Manchester	—	(*d*) 69 0 0	10th Aug. 1894.

No. 3.—Benefices to which Grants have been made—*continued.*

Benefice.	County.	Diocese.	Commissioners' Grant.		Date of Gazetting of Instruments.
			Capital Sum.	Perpetual Annuity.	
			£ s. d.	£ s. d.	
Saddleworth, St. Chad, V.	York -	Manchester	—	(*d*)100 0 0	10th Aug. 1894.
*Sneinton, St. Alban, P.C.	Nottingham.	Southwell	—	150 0 0	29th June 1894.
†South Acton, All Saints, V.	Middlesex	London -	—	(*b*) 60 0 0	18th May 1894.
†South Lambeth, St. Ann, V.	Surrey -	Rochester	—	50 0 0	18th May 1894.
Southwark, St. George the Martyr, R.	Surrey -	Rochester	—	(*f*)150 0 0	19th Jan. 1894.
†Southwark, St. George the Martyr, R.	Surrey -	Rochester	1,500 0 0	—	4th May 1894.
†Southwick, St. Columbia, V.	Durham -	Durham -	—	(*b*) 60 0 0	18th May 1894.
†Staines, St. Peter, V. -	Middlesex	London -	—	120 0 0	10th Aug. 1894.
†Stockwell Green, St. Andrew, V.	Surrey -	Rochester	—	(*b*) 60 0 0	18th May 1894.
*Swansea, St. Thomas, V.	Glamorgan	St. David's	—	150 0 0	29th June 1894.
†Tollington Park, St. Mark, V.	Middlesex	London -	—	(*b*)120 0 0	18th May 1894.
†Tottenham, West Green, Christ Church, P.C.	Middlesex	London -	—	(*b*)120 0 0	10th Aug. 1894.
†Trostrey with Bettws Newydd, V.	Monmouth	Llandaff -	200 0 0	—	18th May 1894.
†Walberton, V. - -	Sussex -	Chichester	500 0 0	—	18th May 1894.
†Wallsend, St. Luke, V. -	Northumberland.	Newcastle	500 0 0	—	18th May 1894.
Walsden, St. Peter, V. -	Lancaster	Manchester	—	(*d*)100 0 0	10th Aug. 1894.
Wardle, St. James, V. -	Lancaster	Manchester	—	(*d*)100 0 0	10th Aug. 1894.
Wardleworth, St. James, V.	Lancaster	Manchester	—	(*d*)200 0 0	10th Aug. 1894.
†West Dereham, V. -	Norfolk -	Norwich -	—	60 0 0	18th May 1894.
†Willesden, St. Andrew, V.	Middlesex	London -	—	(*b*) 60 0 0	18th May 1894.
			7,615 0 0	5,136 0 0	

(*a*) These grants are made under the provisions of the Winwick Rectory Act, 1884.
(*b*) Subject to the maintenance of one or more assistant curates.
(*c*) In lieu of a grant of like amount formerly made for an assistant curate for the Parish of Monk Bretton.
(*d*) These grants are made under the provisions of the Rochdale Vicarage Act, 1866, and in the cases of St. Peter, Walsden, Facit, and Newbold, the grants are in substitution for previous grants out of the Commissioners' common fund.
(*e*) In lieu of a grant of like amount formerly made for an assistant curate for the Parish of Margate St. John.
(*f*) Endowment granted by the Commissioners under the Saint George the Martyr, Southwark (Rector's Rate), Act, 1893.

No. 4.

BENEFICES to which Lands, Tithe Rentcharges, &c. have been annexed by the Commissioners, during the Year preceding the 1st November 1894.

(*In continuation of Appendix No. 4 to the Forty-sixth Report.*)

Benefice.	County.	Diocese.	Description of Property.	Date of Gazetting of Instrument.
Aycliffe V.	Durham	Durham	Land - 0A. 1R. 36P.	13th July 1894.
Clyst Honiton, V.	Devon	Exeter	House and land 9A. 3R. 34P. (And rectorial tithe commutation rentcharge thereon.)	10th Nov. 1893.
Heworth, V.	Durham	Durham	(*a*) Land - 0A. 3R. 0P.	10th Aug. 1894.
Matlock Bath, Holy Trinity, V.	Derby	Southwell	Commissioners' estate and interest in house and premises occupied by incumbent as parsonage house.	23rd Mar. 1894.
Monk Fryston, V.	York	York	(*b*) Land - 8A. 1R. 32P. (With house thereon).	19th Jan. 1894.
Oxford, St. Paul, V.	City of Oxford.	Oxford	Commissioners' estate and interest in house and premises No. 39, Walton Street, Oxford.	15th June 1894.
Stoke Gabriel, V.	Devon	Exeter	(*b*) Land - 2A. 2R. 5P.	22nd Dec. 1893.
Tidcombe, V.	Wilts	Salisbury	Land - 0A. 2R. 24P.	23rd Mar. 1894.

(*a*) In consideration of a sum of £120 paid over to the Commissioners.

(*b*) In lieu of portions of previous annual payments made by the Commissioners.

No. 5.

BENEFICES in the PARISH of MANCHESTER augmented under "The Parish of Manchester Division Act, 1850," and also out of the Common Fund.

(*In continuation of Appendix No. 5. to the Forty-sixth Report.*)

Name of Benefice.	Grant from Manchester Capitular Revenues for the Year ending 1 May 1895.	Grant from Common Fund for the Year ending 1 May 1895.	Date of Gazetting of Instrument.
	£	£	
The Albert Memorial Church, R.	164	—	
Ancoats, Saint Andrew, R.	85	—	
Ancoats, All Souls, R.	124	26	
Ardwick, Saint Benedict, R.	210	—	
Ardwick, Saint Matthew, R.	250	21	
Ardwick, Saint Silas, R.	190	—	
Ardwick, Saint Thomas, R.	120	—	
Barlow Moor, Emmanuel, R.	156	—	
Beswick, Saint Mary, R.	245	40	
Birch, Saint Agnes, R.	150	—	
Blackley, Saint Andrew, R.	193	—	
Blackley, Saint Peter, R.	61	—	
Bradford-cum-Beswick, Christ Church, R.	116	—	
Bradford Road, Saint Philip, R.	100	7	
Broughton, Higher, Saint James, R.	242	—	
Broughton, Saint John the Evangelist, R.	150	—	27th July, 1894.
Broughton, Lower, The Church of the Ascension, R.	222	33	
Broughton, Lower, Saint Clement, R.	209	19	
Burnage, Saint Margaret, R.	246	—	
Cheetham, Saint Luke, R.	150	—	
Cheetham, Saint Mark, R.	250	33	
Cheetwood, Saint Alban, R.	100	45	
Chorlton-upon-Medlock, All Saints, R.	104	—	
Chorlton-upon-Medlock, Saint Ambrose, R.	250	—	
Chorlton-upon-Medlock, Saint Luke, R.	212	21*	
Chorlton-upon-Medlock, Saint Paul, R.	150	—	
Chorlton-upon-Medlock, Saint Saviour, R.	210	—	
Chorlton-upon-Medlock, Saint Stephen, R.	150	—	
Clayton, Saint Cross, R.	150	—	
Collyhurst, Saint James, R.	250	1*	
Collyhurst, Saint Oswald, R.	168	—	

No. 5.—Benefices in the Parish of Manchester—*continued.*

Name of Benefice.	Grant from Manchester Capitular Revenues for the Year ending 1 May 1895.	Grant from Common Fund for the Year ending 1 May 1895.	Date of Gazetting of Instrument.
	£	£	
Crumpsall, Saint Mary, R.	130	—	
Crumpsall, Lower, Saint Thomas, R.	118	—	
Didsbury, Saint James, R.	102	—	
Droylesden, R.	46	—	
Failsworth, R.	57	—	
Fallowfield, The Holy Innocents, R.	150	—	
Gorton, All Saints, R.	250	34	
Gorton, Saint Mark, R.	160	—	
Greenheys, Saint Clement, R.	110	—	
Harpurhey, Christ Church, R.	103	—	
Haughton, Saint Mary the Virgin, R.	234	—	
Heaton Mersey, Saint John the Baptist, R.	85	—	
Heaton Moor, Saint Paul, R.	115	—	
Heaton Norris, All Saints, R.	250	—	
Heaton Norris, Christ Church, R.	119	—	
Heaton Norris, Saint Thomas, R.	70	—	
Heaton Reddish, Saint Mary, R.	206	—	
Hulme, Saint Gabriel, R.	250	30	
Hulme, Saint George, R.	250	—	27th July 1894.
Hulme, Saint John the Baptist, R.	206	29	
Hulme, Saint Mark, R.	100	36	
Hulme, Saint Mary, R.	49	—	
Hulme, Saint Michael, R.	183	—	
Hulme, Saint Paul, R.	134	—	
Hulme, Saint Philip, R.	143	35	
Hulme, Saint Stephen, R.	219	11	
Hulme, Holy Trinity, R.	76	—	
Kersall Moor, Saint Paul, R.	135	—	
Levenshulme, Saint Peter, R.	107	—	
Longsight, Saint Clement, R.	209	—	
Longsight, Saint John, R.	13	—	
Manchester, Saint Anne and Saint Mary, R.	195	—	
Manchester, Saint Barnabas, R.	100	45	
Manchester, Saint Catherine, R.	103	13	
Manchester, Saint George-in-the-Fields, R.	169	34	
Manchester, Saint James, R.	192	24	
Manchester, Saint James the Less, R.	250	42	
Manchester, Saint John, R.	65	23	

No. 5.—Benefices in the Parish of Manchester—*continued.*

Name of Benefice.	Grant from Manchester Capitular Revenues for the Year ending 1 May 1895.	Grant from Common Fund for the Year ending 1 May 1895.	Date of Gazetting of Instrument.
	£	£	
Manchester, Saint Jude, R.	243	7	
Manchester, Saint Martin, R.	210	—	
Manchester, Saint Matthew, R.	183	—	
Manchester, Saint Michael, R.	185	43	
Manchester, New Cross, Saint Paul, R.	192	6	
Manchester, Saint Peter, R.	250	—	
Manchester, Saint Simon and Saint Jude, R.	40	39	
Miles Platting, Saint John, R.	82	—	
Miles Platting, Saint Luke, R.	248	—	
Moss Side, Christ Church, R.	197	—	
Moss Side, Saint James, R.	150	—	
Moston, Saint Mary, R.	250	—	
Newton Heath, All Saints, R.	55	—	
Newton Heath, Saint Anne, R.	250	—	
Newton Heath, Saint Augustine, R.	250	—	
Newton Heath, Holland Street, Saint Mark, R.	250	—	
Oldham Road, Saint Peter, R.	197	46	
Openshaw, Saint Barnabas, R.	91	—	27th July 1894.
Openshaw, Higher, Saint Clement, R.	124	—	
Ordsall in Salford, Saint Clement, R.	250	34	
Redbank, Saint Thomas, R.	163	39	
Reddish, Saint Elisabeth, R.	250	—	
Rusholme, Holy Trinity, R.	119	—	
Salford, Saint Bartholomew, R.	123	—	
Salford, Christ Church, R.	117	—	
Salford, Saint Matthias, R.	205	—	
Salford, Saint Philip, R.	250	—	
Salford, Saint Simon, R.	100	21	
Salford, Saint Stephen, R.	210	21	
Salford, Stowell Memorial Church, R.	150	—	
Stretford, Saint Bride, R.	143	—	
Stretford, Saint Matthew, R.	3	—	
Victoria Park, Saint Chrysostom, R.	150	—	
Whalley Range, Saint Edmund, R.	150	—	
Whalley Range, Saint Margaret, R.	107	—	
Withington, Saint Paul, R.	110	—	

* Conditional upon being met by a benefaction of like amount from non-ecclesiastical sources.

No. 6.

BENEFICES with Mining Populations to which Temporary Grants have been voted by the Commissioners for the year preceding the 1st of November 1894 to meet Benefactions of equal or greater amount for the maintenance of Assistant Curates, under the 15th section of the Act 23 & 24 Vict. c. 124.

The amount of the grant in each case is 60*l.* unless otherwise stated.

(*In continuation of Appendix No.* 6 *to the Forty-sixth Report.*)

Benefice.	County.	Diocese.	No. of Grants if more than one.
Aberaman, Saint Margaret, V.	Glamorgan	Llandaff	Two.
Aberavon, V.	Glamorgan	Llandaff	—
Aberdare, V.	Glamorgan	Llandaff	Four.
Aberdare, Saint Margaret, V.	Glamorgan	Llandaff	Three.
Abersychan, V.	Monmouth	Llandaff	—
Abertillery, Saint Michael, P.C.	Monmouth	Llandaff	—
Aberystruth, R.	Monmouth	Llandaff	—
Accrington, Saint John the Evangelist, V.	Lancaster	Manchester	—
Alfreton, V.	Derby	Southwell	—
Alston, V., with Garrigill, C.	Cumberland	Newcastle	Two.
Amlwch, V.	Anglesey	Bangor	—
Ashton-under-Lyne, Saint James, V.	Lancaster	Manchester	—
Ashton-under-Lyne, St. Peter, V.	Lancaster	Manchester	—
Ashton-in-Makerfield, Saint Thomas, V.	Lancaster	Liverpool	—
Atherton, V.	Lancaster	Manchester	—
Attercliffe V.	York	York	—
Auckland, Saint Andrew with Saint Anne, V.	Durham	Durham	Two.
Bangor, V.	Cardigan	St. Davids	—
Barnsley, Saint George, V.	York	Wakefield	Two.
Barnsley, Saint John, V.	York	Wakefield	—
Barrow in Furness, Saint Luke, V.	Lancaster	Carlisle	—
Beaufort, V.	Monmouth	Llandaff	—
Bedford Leigh, Saint Thomas, V.	Lancaster	Manchester	—
Bedminster, St. Paul, V.	Somerset	Gloucester & Bristol.	—
Bedwelty, V.	Monmouth	Llandaff	Two.
Benton, Long, V.	Northumberland	Newcastle	—
Benwell, Saint James, V.	Northumberland	Newcastle	—
Bierley, V.	York	Ripon	—
Bistre, V.	Flint	St. Asaph	

No. 6.—Benefices with Mining Populations—*continued.*

Benefice.	County.	Diocese.	No. of Grants if more than one.
Blackheath, Saint Paul, V.	Worcester & Stafford.	Worcester	—
Blaenavon, V., with Capel Newydd, V.	Monmouth	Llandaff	—
Blakenall Heath, Christ Church, P.C.	Stafford	Lichfield	—
Bloxwich, V.	Stafford	Lichfield	—
Bolsover, V.	Derby	Southwell	—
Bowling, St. John, V.	York	Ripon	—
Bradley, St. Martin, V.	Stafford	Lichfield	—
Brampton, Saint Thomas, R.	Derby	Southwell	—
Brandon, St. John the Evangelist, V.	Durham	Durham	—
Brierley Hill, R., with Harts Hill, C.	Stafford	Lichfield	—
Brighouse, V.	York	Wakefield	—
Brightside, V.	York	York	—
Brimington, R.	Derby	Southwell	—
Bristol, Saint Gabriel, V.	Gloucester	Gloucester & Bristol.	—
Briton Ferry, V.	Glamorgan	Llandaff	—
Bromwich, West, Christ Church, V.	Stafford	Lichfield	Two.
Bromwich, West, Saint John the Evangelist, V.	Stafford	Lichfield	—
Bromwich, West, Saint James, Hill Top, V.	Stafford	Lichfield	—
Bromwich, West, Golds Hill, St. Paul, V.	Stafford	Lichfield	—
Bromwich, West, Saint Peter, V	Stafford	Lichfield	—
Brymbo, V.	Denbigh	St. Asaph	—
Brynmawr, Saint Mary, P.C.	Brecon	St. Davids	—
Burnley, Saint Stephen, V.	Lancaster	Manchester	—
Burslem, Saint Paul, V.	Stafford	Lichfield	—
Bushbury, V.	Stafford	Lichfield	—
Byker, St. Michael, V.	Northumberland	Newcastle	—
Cadoxton-juxta-Neath, V., with Crynant, C.	Glamorgan	Llandaff	Two.
Calstock, R.	Cornwall	Truro	—
*Caerphilly, Saint Martin, R.	Glamorgan	Llandaff	—
Carbrook, Saint Bartholomew, V.	York	York	—
Caverswall, V.	Stafford	Lichfield	—
Chadderton, Christ Church, V.	Lancaster	Manchester	—
Chadderton, Saint Matthew, V.	Lancaster	Manchester	—
Chapel-en-le-Frith, V.	Derby	Southwell	—
Chapeltown, V.	York	York	—
Chasetown, V.	Stafford	Lichfield	—
Chesterfield, Holy Trinity, R.	Derby	Southwell	—
Chester-le-Street, R.	Durham	Durham	Two.

* The grant in this case which was originally 20*l.* has now been increased to 60*l.*

No. 6.—Benefices with Mining Populations—*continued.*

Benefice.	County.	Diocese.	No. of Grants if more than one.
Chesterton, V.	Stafford	Lichfield	Two.
Cinderford, Saint John, V.	Gloucester	Gloucester & Bristol.	—
Clayton-le-Moors, All Saints, V.	Lancaster	Manchester	—
Cleator Moor, V.	Cumberland	Carlisle	Two
Clydach, V.	Glamorgan	St. Davids	—
Cobridge, Christ Church, V.	Stafford	Lichfield	—
Codnor and Loscoe, V.	Derby	Southwell	—
Coleford, St. John, V.	Gloucester	Gloucester & Bristol.	—
Coseley, Christ Church, V.	Stafford	Lichfield	—
Crich, V.	Derby	Southwell	—
Crook, R.	Durham	Durham	—
Cross Stone, V.	York	Wakefield	—
Crowan, V.	Cornwall	Truro	—
Cwmamman, Christ Church, V.	Carmarthen & Glamorgan.	St. Davids	—
Cyfarthfa, V.	Glamorgan	Llandaff	—
Dafen, Saint Michael and All Angels, V.	Carmarthen	St. Davids	—
Dalton-in-Furness, V.	Lancaster	Carlisle	Two.
Darlaston, R.	Stafford	Lichfield	—
Darlaston, All Saints, V.	Stafford	Lichfield	—
Darnall, V.	York	York	—
Darton, V.	York	Wakefield	—
Deane, V.	Lancaster	Manchester	—
Dean Forest, Holy Trinity, V.	Gloucester	Gloucester & Bristol.	—
Dean Forest, Park End, Saint Paul, V.	Gloucester	Gloucester & Bristol.	—
Dearham, V.	Cumberland	Carlisle	—
Disley, V.	Chester	Chester	—
Dodworth, V.	York	Wakefield	—
Dowlais, R.	Glamorgan	Llandaff	Two
Downend, V.	Gloucester	Gloucester & Bristol.	—
Dronfield, V.	Derby	Southwell	—
Dudley, Saint Edmund, V.	Worcester	Worcester	—
Dudley, Saint John, V.	Worcester	Worcester	—
Dudley, Saint James, V.	Worcester	Worcester	—
Dukinfield, Saint John, V.	Chester	Chester	—
Dukinfield, Saint Mark V.	Chester	Chester	—
Dyers Hill, Saint Luke, V.	York	York	—
Earlestown, Saint John the Baptist, V.	Lancaster	Liverpool	—
Earls Heaton, V.	York	Wakefield	—

No. 6.—Benefices with Mining Populations—*continued.*

Benefice.	County.	Diocese.	No. of Grants if more than one.
Earsdon, V.	Northumberland	Newcastle	—
Eastwood, Saint Stephen, V.	York	York	—
Ebbw Vale, Christ Church, V.	Monmouth	Llandaff	Three.
Eccleshill, Saint Luke, V.	York	Ripon	—
Eccleston, Christ Church, V.	Lancaster	Liverpool	—
Eccleston, Saint Thomas, V.	Lancaster	Liverpool	Two.
Edensor V.	Stafford	Lichfield	—
Eglwysilan, V.	Glamorgan	Llandaff	—
Egremont, R.	Cumberland	Carlisle	Two.
Elswick, High, Saint Philip, V.	Northumberland	Newcastle	—
Elswick, Low, Saint Stephen, V.	Northumberland	Newcastle	—
Eston, V.	York	York	Three.
Etruria, V.	Stafford	Lichfield	—
Ettingshall, Holy Trinity, V.	Stafford	Lichfield	—
Facit, V.	Lancaster	Manchester	—
Farnworth, with Kearsley, V.	Lancaster	Manchester	Two.
Felinfoel, Holy Trinity, V.	Carmarthen	St. Davids	—
Fenton, Christ Church, V.	Stafford	Lichfield	—
Festiniog, Saint David, V.	Merioneth	Bangor	Two.
Festiniog, R., with Maentwrog, C.	Merioneth	Bangor	Two.
Fishponds, V.	Gloucester	Gloucester & Bristol.	—
Flint, R.	Flint	St. Asaph	—
Glanogwen, Christ Church, V.	Carnarvon	Bangor	—
Glodwick, Saint Mark, V.	Lancaster	Manchester	—
Glyncorrwg, V., with Blaengwrach, C.	Glamorgan	Llandaff	—
Glyntaff, V.	Glamorgan	Llandaff	—
Golborne, R.	Lancaster	Liverpool	—
Golden Hill, Saint John, V.	Stafford	Lichfield	—
Gornall, Lower, V.	Stafford	Lichfield	—
Gosforth, Saint Nicholas, V.	Northumberland	Newcastle	—
Gresley, V.	Derby	Southwell	Two
Guisborough, R.	York	York	—
Gwersyllt, V.	Denbigh	St. Asaph	—
Habergham Eaves, Holy Trinity, V.	Lancaster	Manchester	—
Habergham Eaves, Saint Matthew the Apostle, V.	Lancaster	Manchester	—
Haigh, V.	Lancaster	Liverpool	—
Haley Hill V.	York	Wakefield	—

No. 6.—Benefices with Mining Populations—*continued.*

Benefice.	County.	Diocese.	No. of Grants if more than one.
Halifax, Saint Anne in the Grove, V.	York	Wakefield	—
Handsworth Woodhouse, Saint James, V.	York	York	—
Hanging Heaton, Saint Paul, V.	York	Wakefield	—
Haydock, St. James, V.	Lancaster	Liverpool	—
Heanor, V.	Derby	Southwell	Two.
Heaton, Saint Barnabas, V.	York	Ripon	—
Hednesford Saint Peter, V.	Stafford	Lichfield	—
Hindley, All Saints, V.	Lancaster	Liverpool	—
Hindley, Saint Peter, V.	Lancaster	Liverpool	—
Holywell, V.	Flint	St. Asaph	Two.
Hope, V.	Derby	Southwell	—
Hope, V.	Stafford	Lichfield	—
Horton, V.	Northumberland	Newcastle	Two.
Houghton, West, V.	Lancaster	Manchester	—
Hucknall Torkard, V.	Nottingham	Southwell	—
Hunslet, Saint Mary, V.	York	Ripon	Two.
Hunslet Moor, Saint Peter, V.	York	Ripon	—
Hurst, Saint John the Evangelist, V.	Lancaster	Manchester	—
Idle, V.	York	Ripon	—
Ilkeston, Holy Trinity, P.C.	Derby	Southwell	—
Illingworth, V.	York	Wakefield	—
Ince-in-Makerfield, V.	Lancaster	Liverpool	Two.
Ince-in-Makerfield, St. Mary, P.C.	Lancaster	Liverpool	—
Ireleth, with Askam (in Dalton Parish).	Lancaster	Carlisle	—
Ironbridge, Saint Luke, V.	Salop	Hereford	—
Killingworth, V.	Northumberland	Newcastle	Two.
Kimberley, Holy Trinity, R.	Nottingham	Southwell	—
Kimberworth, V.	York	York	Two.
Lane Bridge, Saint Paul, V.	Lancaster	Manchester	—
Langley, V.	Worcester	Worcester	—
Leeds, All Saints, V.	York	Ripon	—
Leeds, Saint Alban the Martyr, V.	York	Ripon	—
Leeds, Saint Mary, V.	York	Ripon	—
Leeds, Saint Saviour, V.	York	Ripon	—
Linthwaite, V.	York	Wakefield	—
Llanbadarn Vawr, V.	Cardigan	St. Davids	Two.
Llanberis, R.	Carnarvon	Bangor	—
Llandebie, V.	Carmarthen	St. Davids	—

No. 6.—Benefices with Mining Populations—*continued.*

Benefice.	County.	Diocese.	No. of Grants if more than one.
Llandilo Tal-y-bont, V.	Glamorgan	St. Davids	—
Llandinorwig, V.	Carnarvon	Bangor	—
Llandyfodwg and Llangeinor	Glamorgan	Llandaff	—
Llanelly, V.	Brecon	St. Davids	—
Llanelly, V.	Carmarthen	St. Davids	Two.
Llanelly, Saint Paul, V.	Carmarthen	St. Davids	Two.
Llanfabon, V.	Glamorgan	Llandaff	—
Llanfair-is-gaer, V.	Carnarvon	Bangor	—
Llanfihangel geneu'r Glyn, V.	Cardigan	St. Davids	Two.
Llanfrechfa, Upper, Holy Trinity, V.	Monmouth	Llandaff	—
Llangendeirne, V.	Carmarthen	St. Davids	—
Llangollen, V.	Denbigh	St. Asaph	—
Llanguicke, V.	Glamorgan	St. Davids	Three.
Llangyfelach, V.	Glamorgan	St. Davids	Two.
Llangynwyd, V.	Glamorgan	Llandaff	Two.
Llanllyfni, R.	Carnarvon	Bangor	Two.
Llanrhidian, V., with Penclawdd, C.	Glamorgan	St. Davids	—
Llanrûg, R.	Carnarvon	Bangor	—
Llansamlet, V.	Glamorgan	St. Davids	Two.
Llantrisant, V.	Glamorgan	Llandaff	Four.
Llanwonno, V.	Glamorgan	Llandaff	Two.
Llwynypia, Saint Andrew, V.	Glamorgan	Llandaff	—
Longton, Saint James, R.	Stafford	Lichfield	—
Loughor, R.	Glamorgan	St. Davids	—
Lye, Christ Church, V.	Worcester	Worcester	—
Madeley, V.	Stafford	Lichfield	—
Madeley, V.	Salop	Hereford	—
Maindee, St. John the Evangelist, V.	Monmouth	Llandaff	—
Malins Lee, V.	Salop	Lichfield	—
Margam, V.	Glamorgan	Llandaff	—
Marske-by-the Sea, V.	York	York	—
Maryport, St. Mary, V.	Cumberland	Carlisle	—
Masbrough, Saint John the Evangelist, V.	York	York	Two.
Medomsley, V.	Durham	Durham	—
Merthyr Tydvil, R.	Glamorgan	Llandaff	Three.
Mexborough, V.	York	York	—
Middlesbrough, All Saints, V.	York	York	Two.
Middlesbrough, Saint Hilda, V.	York	York	—
Middlesbrough, Saint John the Evangelist, V.	York	York	Two.

No. 6.—Benefices with Mining Populations—*continued.*

Benefice.	County.	Diocese.	No. of Grants if more than one.
Middlesbrough, Saint Paul, V.	York	York	Two.
Middlesbrough, Saint Peter, V.	York	York	—
Middlestown, Saint Luke, P.C.	York	Wakefield	—
Middleton, V. (Rothwell Parish)	York	Ripon	—
Midgeholme, in Lanercost and Brampton Parishes.	Cumberland	Carlisle	—
Millom, Saint George, V.	Cumberland	Carlisle	—
Millom Holy Trinity, V.	Cumberland	Carlisle	—
Minera, V.	Denbigh	St. Asaph	—
Mirfield, V.	York	Wakefield	—
Mold, V.	Flint	St. Asaph	—
Morley, Town End, Saint Paul, P.C.	York	Wakefield	—
Mount Pleasant, Christ Church, V.	Cumberland	Carlisle	—
Moxley, V.	Stafford	Lichfield	—
Mynyddislwyn, V.	Monmouth	Llandaff	Two
Nantyglo, V.	Monmouth	Llandaff	—
Neath, R., with Llantwit, V.	Glamorgan	Llandaff	Two.
Netherton, Saint Andrew, V.	Worcester	Worcester	Two.
Newbold, with Dunston, R.	Derby	Southwell	—
Newburn, V., with Holy Trinity, C.	Northumberland	Newcastle	—
Newcastle-under-Lyme, Saint George, V.	Stafford	Lichfield	—
Newcastle-on-Tyne, Saint Luke, V.	Northumberland	Newcastle	—
Newcastle-on-Tyne, Saint Matthew, V.	Northumberland	Newcastle	—
Newcastle, V., with Laleston, C., and Tythegston, C.	Glamorgan	Llandaff	Two.
Newchapel, V.	Stafford	Lichfield	—
Newhall, Saint John, V.	Derby	Southwell	—
Newton, Flowery, Field, St. Stephen, P.C.	Chester	Chester	—
Normacot, V.	Stafford	Lichfield	—
Northwood, V.	Stafford	Lichfield	—
Nottingham, Saint George, P.C.	Nottingham	Southwell	—
Ogley Hay, V.	Stafford	Lichfield	—
Oldbury, V.	Worcester	Worcester	—
Oldham, Saint Andrew, V.	Lancaster	Manchester	—
Ormesby, North, Holy Trinity, V.	York	York	—
Ormskirk, V.	Lancaster	Liverpool	—
Ossett-cum-Gawthorpe, V.	York	Wakefield	—
Oswaldtwistle, V.	Lancaster	Manchester	—
Padiham, V.	Lancaster	Manchester	—
Pantêg, R.	Monmouth	Llandaff	—
Parr Mount, Holy Trinity, V.	Lancaster	Liverpool	—
Parr, Saint Peter, V.	Lancaster	Liverpool	—

No. 6.—Benefices with Mining Populations—*continued.*

Benefice.	County.	Diocese.	No. of Grants if more than one.
Pelsall, V.	Stafford	Lichfield	—
Pemberton, Saint John, V.	Lancaster	Liverpool	Two.
Pemberton, Newtown, St. Mark, P.C.	Lancaster	Liverpool	Two.
Pembrey, V., with Llandury, C.	Carmarthen	St. Davids	Two.
Pendlebury, Christ Church, V.	Lancaster	Manchester	—
Pennington, Christ Church, V.	Lancaster	Manchester	—
Penshaw, R.	Durham	Durham	—
Pensnett, V.	Stafford	Lichfield	—
Pentrebach, V.	Glamorgan	Llandaff	Three
Perranzabuloe, V.	Cornwall	Truro	—
Pont Blyddyn, V.	Flint	St. Asaph	—
Pontlottyn, Saint Tyfaelog, V.	Glamorgan	Llandaff	Two.
Pontnewynydd, V.	Monmouth	Llandaff	—
Pontypridd, Saint Catherine, P.C.	Glamorgan	Llandaff	Two.
Prudhoe, St. Mary Magdalene, V.	Northumberland	Newcastle	—
Purston, with South Featherstone, V.	York	York	—
Quarry Bank, V.	Stafford	Lichfield	—
Rainford, All Saints, V.	Lancaster	Liverpool	—
Ravenhead, Saint John the Evangelist, V.	Lancaster	Liverpool	—
Rawtenstall, V.	Lancaster	Manchester	—
Reddall Hill, V.	Stafford	Worcester	—
Rhosllanerchrugog, V.	Denbigh	St. Asaph	—
Rhos-y-Medre, V.	Denbigh	St. Asaph	—
Rhymney, V.	Monmouth	Llandaff	Two.
Riddings, V.	Derby	Southwell	—
Ripley, V.	Derby	Southwell	—
Rishton, Saint Peter and Saint Paul, V.	Lancaster	Manchester	—
Rotherham, V.	York	York	Two.
Rowley Regis, V.	Stafford	Worcester	—
Rushall, V.	Stafford	Lichfield	Two.
Saint Day, V.	Cornwall	Truro	—
Saint Helen's, St. Mark, V.	Lancaster	Liverpool	—
Saint John's-juxta-Swansea, V.	Glamorgan	St. Davids	—
Sandal, Great, V.	York	Wakefield	—
Seaham Harbour, Saint John, V.	Durham	Durham	Two.
*Seaham, New, Christ Church, V.	Durham	Durham	—
Sedgley, Saint Mary the Virgin, V.	Stafford	Lichfield	—
Selston, V.	Nottingham	Southwell	—
Sheffield, Saint John, V.	York	York	—

* In force for quarter ended 1st February 1894.

No. 6.—Benefices with Mining Populations—*continued.*

Benefice.	County.	Diocese.	No. of Grants if more than one.
Shelton, Saint Mark, R.	Stafford	Lichfield	—
Shieldfield, Christ Church, V.	Northumberland	Newcastle	—
Shipley-cum-Heaton, V.	York	Ripon	—
Shirland, R.	Derby	Southwell	—
Silverdale, V.	Stafford	Lichfield	—
Skelmersdale, Saint Paul, V.	Lancaster	Liverpool	—
Skewen, V.	Glamorgan	Llandaff	—
Sneyd, V.	Stafford	Lichfield	—
Stamber Mill, Saint Mark, V.	Worcester	Worcester	—
Stanley, V.	York	Wakefield	—
Sunnybrow, St. John, P.C.	Durham	Durham	—
Sutton-in-Ashfield, V.	Nottingham	Southwell	Two.
Swadlincote, V.	Derby	Southwell	—
Swansea, V.	Glamorgan	St. Davids	Three.
Swansea, Christ Church, V.	Glamorgan	St. Davids	—
Swansea, St. Gabriel, V.	Glamorgan	St. Davids	—
Swansea, St. Matthew, P C.	Glamorgan	St. Davids	—
Swansea, Saint Peter, V.	Glamorgan	St. Davids	—
Swansea, St. Thomas, V.	Glamorgan	St. Davids	—
Swinton, V.	York	York	—
Swinton, Saint Peter, V.	Lancaster	Manchester	—
Talk o' the Hill, V.	Stafford	Lichfield	—
Tamworth, V.	Warwick & Stafford.	Lichfield	Two.
Thornton, St. James, V.	York	Ripon	—
Tipton, St. John, V.	Stafford	Lichfield	—
Tipton, St. Paul, V.	Stafford	Lichfield	—
Tredegar, Saint George, V.	Monmouth	Llandaff	Three.
Treherbert, P.C.	Glamorgan	Llandaff	Two.
Trevethin, V.	Monmouth	Llandaff	—
Tunstall, Christ Church, V.	Stafford	Lichfield	—
Tunstall, Saint Mary the Virgin, V.	Stafford	Lichfield	—
Tunstead, Holy Trinity, V.	Lancaster	Manchester	—
Turncroft or Over Darwen, Saint John, V.	Lancaster	Manchester	—
Two Mile Hill, V.	Gloucester	Gloucester & Bristol.	—
Tyldesley-cum-Shakerley, V.	Lancaster	Manchester	Two.
Tylorstown with Ferndale, P.C.	Glamorgan	Llandaff	Two.
Tynemouth Percy, V.	Northumberland	Newcastle	Two.
Ulverston, Saint Mary, V.	Lancaster	Carlisle	—
Upholland, V.	Lancaster	Liverpool	Two.
Vaynor, R.	Brecon	St. Davids	—

No. 6.—Benefices with Mining Populations—*continued*.

Benefice.	County.	Diocese.	No. of Grants if more than one.
Wakefield, Saint Andrew, V.	York	Wakefield	—
Walker, V.	Northumberland	Newcastle	—
Walsall, St. Andrew, P.C.	Stafford	Lichfield	—
Walsall, Saint Peter, V.	Stafford	Lichfield	—
Walsall Wood, Saint John, V.	Stafford	Lichfield	—
Warmfield, V.	York	Wakefield	—
Wednesbury, V.	Stafford	Lichfield	Two.
Wednesbury, St. James, R.	Stafford	Lichfield	—
Wednesbury, Wood Green, Saint Paul, V.	Stafford	Lichfield	—
Wednesfield, V.	Stafford	Lichfield	—
Wednesfield Heath, Holy Trinity, V.	Stafford	Lichfield	—
Wellington, Saint Luke, V.	Stafford	Lichfield	Two
Westgate Common, St. Michael and All Angels, V.	York	Wakefield	—
Whitchurch, V.	Glamorgan	Llandaff	—
Whittington, R.	Derby	Southwell	—
Wigan, Saint Catherine, V.	Lancaster	Liverpool	Two.
Wigan, Saint James, V.	Lancaster	Liverpool	—
Wigan, Saint Michael and All Angels, P.C.	Lancaster	Liverpool	—
Wigan, Saint Thomas, V.	Lancaster	Liverpool	—
Willenhall, Saint Stephen, V.	Stafford	Lichfield	—
Willington, Saint Stephen, R.	Durham	Durham	—
Wincobank, Saint Thomas, V.	York	York	—
Windhill, Christ Church, V.	York	Ripon	—
Winlaton, R.	Durham	Durham	—
Wolstanton, V.	Stafford	Lichfield	—
Wolverhampton, St. George, V.	Stafford	Lichfield	—
Wolverhampton, St. Luke, V.	Stafford	Lichfield	—
Wolverhampton, Saint Mark, V.	Stafford	Lichfield	—
Wolverhampton, Saint Mary, V.	Stafford	Lichfield	—
Wolverhampton, Saint Matthew, V.	Stafford	Lichfield	—
Wombwell, Saint Mary, R.	York	York	—
Worksop, Saint John, V.	Nottingham	Southwell	—
Worsborough Dale, St. Thomas, V.	York	York	—
Wortley de Leeds, St. John the Evangelist, V.	York	Ripon	—
Wrexham, V.	Denbigh & Flint	St. Asaph	Two.
Wyke, V.	York	Wakefield	—
Ynyshir, St. Ann, P.C.	Glamorgan	Llandaff	—
Ystradyfodwg, Saint John, V.	Glamorgan	Llandaff	Three.
Ystradgynlais, R.	Brecon	St. Davids	—

No. 7.

BENEFICES ENDOWED OR AUGMENTED through the medium of the COMMISSIONERS by DEEDS, under the Act 29 & 30 Vict. c. 111. s. 9, during the Year preceding the 1st November 1894.

(In continuation of Appendix No. 7 to the Forty-sixth Report.)

Benefice.	County.	Diocese.	Nature of Endowment or Augmentation.	Date of Deed.
Edgmond, R.	Salop	Lichfield	Land (with buildings thereon) - A. R. P. YDS. 0 2 30 34	15th Feb. 1894.
Henley in Arden, P.C.	Warwick	Worcester	(a) House and premises - 1,000 square yards	4th April 1894.
Henlow, V.	Bedford	Ely	Land - 3,963 square yards Land (with buildings thereon) - 469 square yards	4th Sept. 1894. 5th Mar. 1894.
Kensington, Earl's Court, St. Cuthbert, P.C.	Middlesex	London	(b) Ground rents - £ s. d. 60 0 0	20th April 1894.
Manningham, St. Mark, V.	York	Ripon	(a) Land - 540 square yards	1st Aug. 1894.
Rockwell Green, All Saints, P.C.	Somerset	Bath and Wells	(b) Land - A. R. P. 9 2 27	29th Aug. 1894.
Tettenhall Regis, V.	Stafford	Lichfield	(b) Tithe Rentcharge - £ s. d. 12 15 0	1st Mar. 1894.
Winmarleigh, St. Luke, V.	Lancaster	Manchester	Ground rents - £ s. d. 19 17 1	24th Nov. 1893.

(a) The Commissioners have made grants to meet these benefactions.

(b) Purchased out of funds belonging to the livings in question.

No. 8.

BENEFICES upon the Avoidance of which Annuities have been granted by the Commissioners, in respect of certain Capital Sums paid to them by Order of the Lord Chancellor in accordance with the provisions of "The Lord Chancellor's Augmentation Act, 1863," during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 8 *to the Forty-sixth Report.*)

Benefice.	County.	Diocese.	Capital Sum.	Annuity.	Date of Instrument.
			£ s. d.	£ s. d.	
Wherstead, V. -	Suffolk -	Norwich -	2,071 15 4	72 10 2	16th Nov. 1893.
Drax, V. - -	York - -	York - -	1,897 8 10	66 8 2	25th Oct. 1894.

No. 9.

BENEFICES augmented out of the Incomes of other Benefices during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 9 *to the Forty-sixth Report.*)

Benefice.	County.	Diocese.	Augmentation.	Date of Gazetting of Order in Council.
Kilnhurst, St. Thomas, V.	York -	York -	16*l.* per annum freehold ground rents, being part of the endowments of Rawmarsh, R., in lieu of an annual payment of 10*l.* hitherto made by the Rector of Rawmarsh to the Vicar of St. Thomas, Kilnhurst.	31st Aug. 1894.
Parkgate, Christ Church, V.	York -	York -	315*l.* 10*s.* per annum freehold ground rents, and 2,479*l.* 16*s.* 5*d.* 2½ 15*s.* per centum consolidated stock, being part of the endowments of Rawmarsh, R.	
(Southampton), Bernard Street, St. James, V.	Town of Southampton.	Winchester	3,311*l.* 8*s.* 7*d.* 3½ per centum India Stock out of endowments of Southampton, St. Mary, R.	1st June 1894.

No. 10.

BENEFICES, the PATRONAGE of which has been transferred or assigned during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 10 *to the Forty-sixth Report.*)

Benefice.	County.	Diocese.	Patronage.		Date of Gazetting of Order in Council.
			From whom transferred.	To whom transferred or assigned.	
Devonport, St. Paul, V.	Devon	Exeter	Crown and Bishop alternately.	Rev. William Hagger Barlow.	10th Aug. 1894.
Sleaford, New, V.	Lincoln	Lincoln	Rev. Alfred Langdon.	Bishop of Lincoln.	14th Aug. 1894.

No. 11.

BENEFICES, the PATRONAGE of which has been exchanged during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 11 *to the Forty-sixth Report.*)

Benefice.	County.	Diocese.	Patronage.		Date of Gazetting of Order in Council.
			From whom transferred.	To whom transferred.	
Braithwell, R., with Bramley, C.	York	York	Lord Chancellor	Earl Fitzwilliam	4th May 1894.
Kilnhurst, St. Thomas, P.C. or V.	York	York	Earl Fitzwilliam	Lord Chancellor	
Howden, V.	York	York	Lord Chancellor	Archbishop of York.	3rd July, 1894.
Parkgate, Christ Church, V.	York	York	Archbishop of York.	Lord Chancellor	

No. 12.

PATRONAGE of a CHURCH, declared under the Private Patronage Acts during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 20 *to the Forty-third Report.*)

Church.	Parish or other Cure.	County.	Diocese.	Patron.	Consideration for Patronage.	Date of Instrument declaring Patronage.
Feniscliffe, St. Francis.	Livesey, St. Andrew.	Lancaster	Manchester.	Bishop of Manchester.	Church. Endowment, 1,000*l.*, and Repair Fund, 150*l.*	21st Nov. 1893.

No. 13.

District Chapelries assigned during the Year preceding the 1st November 1894.

(In continuation of Appendix No. 12 to the Forty-sixth Report.)

District Chapelry.	Population.	Parish or other Cure whence taken.	County.	Diocese.	Date of Gazetting of Order in Council.
*Canton, St. Catherine.	10,000	Canton, St. John	Glamorgan	Llandaff	28th Aug. 1894.
*Canton, St. Paul	11,500	Canton, St. John	Glamorgan	Llandaff	23rd Oct. 1894.
Chiswick, St. Mary Magdalene.	4,500	Chiswick	Middlesex	London	28th Aug. 1894.
Dulwich, St. Barnabas.	4,000	Camberwell, St. Giles.	Surrey	Rochester	28th Aug. 1894.
Ealing, Mount Park, St. Peter.	3,500	Ealing, Christ Church.	Middlesex	London	27th July 1894.
Laneside, St. Peter	4,060	Haslingden	Lancaster	Manchester	2nd Feb. 1894.
Leigh Woods, St. Mary.	300	Long Ashton	Somerset	Bath and Wells.	28th Nov. 1893.
Leyton, St. Catherine	9,000	Leyton	Essex	St. Albans	2nd Feb. 1894.
Little Heath, Christ Church.	600	North Mimms	Hertford	St. Albans	2nd Feb. 1894.
Littlewick, St. John the Evangelist.	445	White Waltham	Berks	Oxford	3rd July 1894.
Preston, St. Stephen	2,053	Preston, Christ Church.	Lancaster	Manchester	4th May 1894.
St. Marylebone, Bryanston Street, Annunciation.	5,000	St. Marylebone (Bryanston Square) St. Mary.	Middlesex	London	20th July 1894.
Sparkhill, St. John the Evangelist.	10,600	Yardley	Worcester	Worcester	8th May 1894.

* In these cases certain arrangements as to Patronage were made through the medium of the Commissioners, in contemplation of the assignment of the District.

No. 14.

Consolidated Chapelries assigned during the Year preceding the 1st November 1894.

(In continuation of Appendix No. 13 to the Forty-sixth Report.)

Consolidated Chapelry.	Population.	Parishes or other Cures whence taken.	County.	Diocese.	Date of Gazetting of Order in Council.
Brinksway, St. Augustine.	4,755	Cheadle, Stockport St. Matthew, and Stockport St. Peter.	Chester -	Chester -	28th Nov. 1893.
*Cymmer and Porth.	8,000	Llantrisant and Llanwonno.	Glamorgan-	Llandaff -	2nd Feb. 1894.
Forest Gate, St. Mark.	5,056	Forest Gate and Forest Gate All Saints.	Essex -	St. Albans	9th Mar. 1894.
France Lynch, St. John the Baptist.	1,250	Bisley, Chalford Christ Church, and Oakridge.	Gloucester -	Gloucester and Bristol.	9th Mar. 1894.
Hamstead, St. Paul.	1,400	Perry Barr St. John, and Handsworth.	Stafford -	Lichfield -	23rd Oct. 1894.
Margate, Westbrook, All Saints.	1,150	St. John the Baptist in Thanet, otherwise Margate, and Westgate St. James.	Kent - -	Canterbury	4th May 1894.
Millfield, St. Hilda.	7,000	Millfield St. Mark and Bishopwearmouth.	Durham -	Durham -	28th Aug. 1894.
Preston, St. Jude	6,280	Preston St. Paul and Preston St. Thomas.	Lancester -	Manchester	29th June 1894.
Richmond, Christ Church.	1,800	Richmond St. John and Mortlake.	Surrey -	Rochester	23rd Oct. 1894.
Upton Cross, St. Peter.	8,045	West Ham, Plaistow St. Mary, Forest Gate, and Upton Park St. Stephen.	Essex -	St. Albans	2nd Feb. 1894.
†Worthing, St. Paul.	2,803	Broadwater and Worthing St. George.	Sussex -	Chichester	4th May 1894.

* In this case certain arrangements as to the Patronage were made through the medium of the Commissioners, in contemplation of the assignment of the District.
† Certain rights of ownership affecting the church in this case were surrendered under the Act 32 & 33 Vict. c. 94.

No. 15.

Particular District assigned during the Year preceding the 1st November 1894.

(In continuation of Appendix No. 15 to the Forty-third Report.)

Particular District.	Population.	Parish or other Cure whence taken.	County.	Diocese.	Date of Instrument of Assignment.
Feniscliffe, St. Francis.	4,900	Livesey St. Andrew and Feniscowles Immanuel.	Lancaster -	Manchester	7th Dec. 1893.

No. 16.

DISTRICTS and NEW PARISHES constituted under "The New Parishes Acts" during the Year preceding the 1st November 1894.

(*In continuation of Appendix No. 14 to the Forty-sixth Report.*)

District or New Parish.	Population.	Parish or other Cure whence taken.	County.	Diocese.	Endowment.	Patrons.	Consideration for Patronage.	Date of Gazetting of Order in Council.
Ipswich, Rose Hill, St. Bartholomew.	2,500	Ipswich Holy Trinity and Ipswich St. Clement.	Suffolk	Norwich	150*l.* per annum	Mrs. Anna Frances Spooner for first turn, and afterwards Bishop of Norwich.	Endowment of 4,300*l.* cash paid to the Commissioners.	14th Aug. 1894.
Islington, Holloway Road, St. Mary Magdalene.	12,500	Islington St. Mary	Middlesex	London	150*l.* per annum	Vicar of St. Mary, Islington (under a Local Act).	-	20th July 1894.
North St. Pancras, All Hallows.	3,550	Haverstock Hill St. Andrew and Kentish Town St. Martin.	Middlesex	London	231*l.* per annum	Bishop of London and Dean and Chapter of Canterbury alternately (under an Order in Council dated the 16th May 1893).	-	20th July 1894.
Staines, St. Peter	2,020	Staine	Middlesex	London	150*l.* per annum (to be ultimately increased to 195*l.* per annum).	Sir Edward Clarke, M.P., Q.C., for life, then Dame Katherine Matilda Clarke for life, and afterwards the Lord Chancellor and the Bishop of London alternately.	Endowment of 1,000*l.* cash paid to the Commissioners, and 2,000*l.* cash towards the cost of building the church.	3rd July 1894.

No. 17.

NUMBER of DISTRICTS formed by the late CHURCH BUILDING COMMISSIONERS during the whole period of the existence of that Board and by the ECCLESIASTICAL COMMISSIONERS up to the 1st November 1894.

(*In continuation of Appendix No.* 15 *to the Forty-sixth Report.*)

Year.	Districts formed under the Church Building Acts.						Districts and New Parishes formed under the New Parishes Acts.	Districts formed under the Manchester Parish Division Act.	Districts formed under Local Acts.	Total.	Year.
	Distinct and Separate Parishes.	District Parishes.	Consolidated Chapelry Districts.	Consolidated Chapelries.	District Chapelries.	Particular Districts.					
1818 to 1st Nov. 1893.	40	81	43	610	1,847	180	641	105	6	3,553	1818 to 1st Nov. 1893.
Ending 1st Nov. 1894.	—	—	—	11	13	1	4	—	—	29	Ending 1st Nov. 1894.
	40	81	43	621	1,860	181	645	105	6	3,582	

No. 18.

CASES in which the Commissioners have altered the Boundaries of Districts or New Parishes during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 16 *to the Forty-sixth Report.*)

New Parish or District.	County.	Diocese.	Date of Gazetting of Order in Council.
Auckland, St. Peter	Durham	Durham	27th July 1894.
Barrow, St. George Barrow-in-Furness, St. Luke Barrow-in-Furness, St. Mark Barrow-in-Furness, St. Matthew. Newbarns-and-Hawcoat	Lancaster	Carlisle	2nd February 1894.
Bedford, Holy Trinity	Bedford	Ely	20th July 1894.
Brighouse, St. Martin Lightcliffe	York	Wakefield	3rd July 1894.
Cuckfield, St. Wilfrid	Sussex	Chichester	28th August 1894.
Peterborough, St. Mark Peterborough, St. Paul	Northampton	Peterborough	4th May 1894.
Toxteth Park, St. Clement	Lancaster	Liverpool	19th December 1893.
Wolverhampton, St. Jude Wolverhampton, St. Mark	Stafford	Lichfield	28th August 1894.

No. 19.

BENEFICES, the INCUMBENTS of which have been compensated during the Year preceding the 1st November 1894, for Loss of FEES in respect of NEW PARISHES constituted under the "New Parishes Acts."

(*In continuation of Appendix No.* 19 *to the Forty-third Report.*)

Benefice.	County.	Diocese.	Nature of Grant.	Date of Gazetting of Order in Council.	New Parish.
Attercliffe	York	York	Annual payment of 16*l.* to the Rev. George Depledge for the term of his incumbency of the vicarage of Attercliffe.	28th Nov. 1893.	Carbrook, St. Bartholomew.
Kensington, St. Clement.	Middlesex	London	Annual payment of 20*l.* to the Rev. Arthur Dalgarno Robinson for the term of his incumbency of the vicarage of Saint Clement, Kensington.	4th May 1894.	Notting Hill, Latimer Road Holy Trinity.

No. 20.

CASE in which the Commissioners have issued an Order under the Act 19 & 20 Vict. c. 104., authorising the Performance of the Offices of Marriage, Baptism, Churching, and Burial in a Church or Chapel to which a District belongs, during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 17 *to the Forty-sixth Report.*)

Church or Chapel.	County.	Diocese.	Date of Order.
Mosley, Holy Trinity - -	Chester - -	Chester - -	26th April 1894.

No. 21.

NEW CHURCHES substituted for OLD or EXISTING CHURCHES under the Act 8 & 9 Vict. c. 70., during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 18 *to the Forty-sixth Report.*)

Parish, New Parish, or Parochial Chapelry, in which New Church is situate.	Name of New Church.	County.	Diocese.	Date of Instrument.
Barbon - -	Barbor, St. Bartholomew.	Westmorland.	Carlisle -	16th Nov. 1893.
Brechfa - - -	Brechfa, St. Teilo -	Carmarthen	St. David's -	19th July, 1894.
Charlton-by-Dover -	Charlton-by-Dover, St. Peter and St. Paul.	Kent - -	Canterbury	16th Nov. 1893.
Horrabridge - -	Horrabridge, St. John the Baptist.	Devon -	Exeter -	14th Dec. 1893.
Kegidog, otherwise St. George.	Kegidog, otherwise St. George, St. Sior.	Denbigh -	St. Asaph -	25th Jan. 1894.
Lache-cum-Saltney -	Lache-cum-Saltney, St. Mark.	Chester -	Chester -	7th Dec. 1893.
Tuxleaf, otherwise Tuxlith, otherwise Milland.	Tuxleaf, otherwise Tuxlith, otherwise Milland, St. Luke.	Sussex -	Chichester -	21st June 1894.
Walsall, St. Paul - -	Walsall, St. Paul -	Stafford -	Lichfield -	11th Jan. 1894.

No. 22.

CHURCHES formally approved by the Commissioners as Churches for Districts or New Parishes during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 19 *to the Forty-sixth Report.*)

District or New Parish.	County.	Diocese.	Date of Instrument.
Barnsley, St. Peter	York	Wakefield	10th May, 1894.
Bordesley, St. Oswald	Warwick	Worcester	9th Nov. 1893.
Camerton, West Seaton, Holy Trinity.	Cumberland	Carlisle	25th Jan. 1894.
Charlton, New, Holy Trinity	Kent	Rochester	14th June, 1894.
Horbury Junction, St. Mary the Virgin.	York	Wakefield	2nd Nov. 1893.
Staines, St. Peter	Middlesex	London	2nd Aug. 1894.

No. 23.

CHURCHES for which SCALES of PEW RENTS have been fixed during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 20 *to the Forty-sixth Report, and Appendix No.* 23 *to the Forty-fifth Report.*)

Church.	County.	Diocese.	Amount of Pew Rents.	Appropriation of Proceeds of Pew Rents.	Date of Instrument.
			£ s. d.		
Dulwich, St. Barnabas.	Surrey	Rochester	306 12 0	To Minister	25th Oct. 1894.
Lewisham, Hither Green, St. Swithun.	Kent	Rochester	187 19 0	(1) One-twentieth for repair and maintenance of church. (2) One-twentieth for endowment. (3) The remainder for the minister and the services of the church.	30th Nov. 1893
Preston, St. Jude	Lancaster	Manchester	118 15 0	To Minister	7th Dec. 1893.

No. 24.

TABLES of FEES fixed under the Church Building Acts during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 21 *to the Forty-sixth Report.*)

Parish.	County.	Diocese.	Date of Instrument.
Cossall	Nottingham	Southwell	2nd November 1893.
Frant	Sussex	Chichester	25th January 1894.
Motcombe and Enmore Green.	Dorset	Salisbury	5th April 1894.
Sandridge	Hertford	St. Albans	10th May 1894.

No. 25

CONVEYANCES of SITES for CHURCHES, BURIAL GROUNDS, PARSONAGE HOUSES, and GLEBE, completed during the Year preceding the 1st November 1894.

(In continuation of Appendix No. 22 to the Forty-sixth Report.)

Name of Place.	Parish, New Parish, Parochial Chapelry, or District.	County.	Diocese.	Purpose for which Land conveyed.
Babworth - -	Babworth - -	Nottingham -	Southwell -	Additional Burial Ground.
Barbon - - -	Barbon - -	Westmorland	Carlisle -	Addition to Churchyard.
Barkwith, East -	East Barkwith -	Lincoln -	Lincoln -	Addition to Churchyard.
Batley Carr, Holy Trinity.	Batley Carr, Holy Trinity.	York - -	Wakefield -	Addition to Church Site.
Bedminster, Saint Raphael the Archangel.	Bedminster, Saint Raphael the Archangel.	City of Bristol	Gloucester and Bristol.	Addition to Parsonage Site.
Berkhamsted, Saint Peter.	Berkhamsted, Saint Peter.	Hertford -	Saint Albans -	Addition to Churchyard.
Bishop's Sutton -	Bishop's Sutton -	Southampton	Winchester -	Parsonage.
Black Bourton, otherwise Burton Abbots.	Black Bourton, otherwise Burton Abbots.	Oxford - -	Oxford -	Addition to Churchyard.
Blidworth - -	Blidworth - -	Nottingham -	Southwell -	Addition to Churchyard.
Bradford, Saint Clement.	Bradford, Saint Peter.	York - -	Ripon - -	Church.
Braunston - -	Braunston - -	Northampton	Peterborough	Additional Burial Ground.
Bruntcliffe, Saint Andrew.	Bruntcliffe, Saint Andrew.	York - -	Wakefield -	Addition to Parsonage Site.
Burmantofts, Saint Agnes.	Burmantofts, Saint Agnes.	York - -	Ripon - -	Parsonage.
Burnley, Saint Alban.	Burnley - -	Lancaster -	Manchester -	Church.
Burnmoor - -	Burnmoor - -	Durham -	Durham -	Addition to Churchyard.
Burrington - -	Burrington -	Hereford -	Hereford -	Addition to Parsonage Site.
Burton Wood -	Burton Wood -	Lancaster -	Liverpool -	Parsonage.
Cardiff, Saint Anselm.	Cardiff, Saint John the Baptist.	Glamorgan -	Llandaff -	Church.
Cheltenham, Saint Paul.	Cheltenham, Saint Paul.	Gloucester -	Gloucester and Bristol.	Parsonage.
Chiswick, Saint Mary Magdalene.	Chiswick, Saint Mary Magdalene.	Middlesex -	London - -	Addition to Church Site.
Clayton, Saint Cross	Clayton, Saint Cross.	Lancaster -	Manchester -	Parsonage
Clifton, Saint Anselm.	Clifton, Saint John the Evangelist.	City of Bristol	Gloucester and Bristol.	Church.
Codsall - -	Codsall - -	Stafford -	Lichfield -	Additional Burial Ground.
Coley - -	Coley - - -	York - -	Wakefield -	Addition to Parsonage Site.
Cowes, West, Saint Mary.	West Cowes, Saint Mary.	Southampton (Isle of Wight).	Winchester -	Addition to Parsonage Site.
Cowfold - - -	Cowfold - -	Sussex -	Chichester -	Addition to Burial Ground.
Crewe, Christ Church.	Crewe, Christ Church.	Chester -	Chester - -	Parsonage.
Cricklewood, Saint Peter.	Cricklewood, Saint Peter.	Middlesex -	London -	Addition to Parsonage Site.
Crowthorne, Saint John the Baptist.	Crowthorne, Saint John the Baptist.	Berks - -	Oxford -	Addition to Parsonage Site.
Cullercoats, Tynemouth.	Cullercoats, Tynemouth.	Northumberland.	Newcastle -	Addition to Churchyard.
Dearnley, Saint Andrew.	Smallbridge, Saint John.	Lancaster -	Manchester -	Church.
Delaval - - -	Delaval - -	Northumberland.	Newcastle -	Parsonage.

No. 25.—Conveyances of Sites for Churches, Burial Grounds, Parsonage Houses, and Glebe—*continued.*

Name of Place.	Parish, New Parish, Parochial Chapelry, or District.	County.	Diocese.	Purpose for which Land conveyed.
Dinas Isaf, Saint Illtyd.	Llantrisant -	Glamorgan -	Llandaff -	Church.
Dorman's Land, Saint John.	Dorman's Land, Saint John.	Surrey - -	Rochester -	Addition to Parsonage Site.
Dulwich, Saint Barnabas.	Camberwell, Saint Giles.	Surrey - -	Rochester -	Church.
Dunton Green, Saint John.	Dunton Green, Saint John.	Kent - -	Canterbury -	Addition to Churchyard.
Earley, Saint Bartholomew.	Earley, Saint Bartholomew.	Berks - -	Oxford -	Addition to Parsonage Site.
Eastbourne, Saint Peter.	Eastbourne, Saint Saviour.	Sussex -	Chichester	Church and Parsonage.
Easton, All Hallows	Easton, All Hallows	Gloucester -	Gloucester and Bristol.	Church.
Eastwood, Saint Stephen.	Eastwood, Saint Stephen.	York - -	York - -	Parsonage.
Felixstowe, Saint John the Baptist.	Walton - -	Suffolk -	Norwich -	Church and Parsonage.
Fulford - -	Fulford - -	City of York -	York - -	Mission Church.
Grasby - -	Grasby - -	Lincoln -	Lincoln -	Additional Burial Ground.
Haigh and Aspull -	Haigh and Aspull	Lancaster -	Liverpool -	Addition to Churchyard.
Hammersmith, Saint Saviour.	Hammersmith, Saint Saviour.	Middlesex -	Loudon -	Addition to Parsonage Site.
Hampstead, Saint Stephen.	Hampstead, Saint Stephen.	Middlesex -	London -	Parsonage.
Hampstead, West End, Emmanuel.	Hampstead, West End, Emmanuel.	Middlesex -	London -	Parsonage.
Hatcham, Saint Catherine.	Hatcham, Saint Catherine.	Surrey and Kent.	Rochester -	Church.
Hebburn, Saint John.	Hebburn, Saint John.	Durham -	Durham -	Mission Chapel.
Heyside, Saint Mark	Heyside, Saint Mark.	Lancaster -	Manchester -	Parsonage.
Holmer Green, Christ Church.	Penn Street, Holy Trinity.	Buckingham -	Oxford -	Church.
Horrabridge - -	Horrabridge -	Devon -	Exeter -	Church.
Idle, Holy Trinity -	Idle, Holy Trinity	York - -	Ripon -	Addition to Churchyard.
Ilmington - -	Ilmington - -	Warwick -	Worcester -	Additional Burial Ground.
Kegidog or Saint George.	Kegidog or Saint George.	Denbigh -	Saint Asaph -	Church.
Kegidog or Saint George.	Kegidog or Saint George.	Denbigh -	Saint Asaph -	Addition to Churchyard.
Kelvedon Hatch -	Kelvedon Hatch -	Essex - -	Saint Albans -	Church.
Lake, Good Shepherd	Sandown, Christ Church.	Southampton (Isle of Wight).	Winchester -	Church.
Latchford, Saint James.	Latchford, Saint James.	Chester -	Chester -	Parsonage.
Lee, The Good Shepherd.	Lee, The Good Shepherd.	Kent - -	Rochester -	Parsonage.
Leeds, Saint Aidan -	Leeds, Saint Peter	York - -	Ripon - -	Church.
Lever Bridge -	Lever Bridge -	Lancaster -	Manchester -	Additions to Church and Parsonage Sites.
Lewisham, Hither Green, Saint Swithun.	Lewisham, Hither Green, Saint Swithun.	Kent - -	Rochester -	Parsonage.
Leyton, Saint Catherine.	Leyton, Saint Catherine.	Essex - -	Saint Albans	Parsonage.
Leytonstone, Saint Margaret.	Leytonstone, Saint Margaret.	Essex - -	Saint Albans -	Parsonage.
Littlebourne - -	Littlebourne -	Kent - -	Canterbury -	Addition to Churchyard.

No. 25.—Conveyances of Sites for Churches, Burial Grounds, Parsonage Houses, and Glebe—*continued*.

Name of Place.	Parish, New Parish, Parochial Chapelry, or District.	County.	Diocese.	Purpose for which Land conveyed.
Liverpool, Saint Anne.	Liverpool, Saint Anne.	Lancaster	Liverpool	Addition to Parsonage Site.
Llantrisant Station, Saint Paul.	Llantrisant	Glamorgan	Llandaff	Church.
Lock's Heath	Lock's Heath	Southampton	Winchester	Church and Parsonage.
Lofthouse (Christ Church).	Lofthouse (Christ Church).	York	Ripon	Additional Burial Ground.
Maesteg, Saint Michael.	Llangynwyd	Glamorgan	Llandaff	Church.
Manningham, Saint Mark.	Manningham, Saint Mark.	York	Ripon	Parsonage.
Middlesbrough, Saint Columba.	Middlesbrough, Saint Paul.	York	York	Church.
Milverton, New, Saint Saviour.	New Milverton (Saint Mark).	Warwick	Worcester	Church.
Newcastle-upon-Tyne, Saint Cuthbert.	Newcastle-upon-Tyne, Saint Cuthbert.	City and County of the City of Newcastle-upon-Tyne.	Newcastle	Addition to Church Site.
Newton Heath, Holland Street, Saint Mark.	Newton Heath, Holland Street, Saint Mark.	Lancaster	Manchester	Parsonage.
Nidd	Nidd	York	Ripon	Addition to Churchyard.
Norwood, South, Holy Innocents.	South Norwood, Saint Mark.	Surrey	Canterbury	Church.
Notting Hill, All Saints.	Notting Hill, All Saints.	Middlesex	London	Addition to Parsonage Site.
Oulton, Saint John he Evangelist.	Oulton, Saint John the Evangelist.	Stafford	Lichfield	Addition to Church Site.
Pelsall	Pelsall	Stafford	Lichfield	Additional Burial Ground.
Penally	Penally	Pembroke	Saint David's	Addition to Parsonage Site.
Pencarreg	Pencarreg	Carmarthen	Saint David's	Addition to Parsonage Site.
Plaxtol	Plaxtol	Kent	Canterbury	Addition to Church Site.
Radford, All Souls	Lenton	Nottingham	Southwell	Church.
Reading, Saint John	Reading, Saint John.	Berks	Oxford	Parsonage.
Saint Hilary	Saint Hilary	Cornwall	Truro	Additional Burial Ground.
Saint Marylebone, Saint Andrew.	Saint Marylebone, Saint Andrew.	Middlesex	London	Parsonage.
Saint Marylebone, Church of the Annunciation (hitherto known asQuebec Chapel).	Saint Marylebone, Saint Mary.	Middlesex	London	Church.
Scarborough, Saint James.	Scarborough, Saint James.	York	York	Church.
Selly Hill, Saint Stephen.	Selly Hill, Saint Stephen.	Worcester	Worcester	Parsonage.
Selly Oak, Saint Wulstan.	Selly Oak, Saint Mary.	Worcester	Worcester	Church.
Seven Sisters, Saint Mary.	Cadoxton-juxta-Neath.	Glamorgan	Llandaff	Church.
Shirland	Shirland	Derby	Southwell	Addition to Churchyard.
Shoebury, South	South Shoebury	Essex	Saint Albans	Additional Burial Ground.
Shoreditch, Holy Trinity.	Shoreditch, Holy Trinity.	Middlesex	London	Addition to Church Site.
Shorne	Shorne	Kent	Rochester	Addition to Parsonage Site.
Shoulden	Deal	Kent	Canterbury	Addition to Churchyard.

No. 25.—Conveyances of Sites for Churches, Burial Grounds, Parsonage Houses, and Glebe—*continued.*

Name of Place.	Parish, New Parish, Parochial Chapelry, or District.	County.	Diocese.	Purpose for which Land conveyed.
Shrewsbury All Saints.	Shrewsbury, All Saints.	Salop - -	Lichfield -	Parsonage.
Sidlesham - -	Sidlesham - -	Sussex -	Chichester -	Addition to Churchyard.
Southampton, Saint Barnabas.	Southampton, Saint Barnabas.	Town and County of the Town of Southampton.	Winchester -	Church.
Southampton, Saint Mark.	Southampton, Saint Mark.	Southampton	Winchester -	Parsonage.
Staines, Saint Peter	Staines - - -	Middlesex -	London -	Church.
Staleybridge, Saint Paul.	Staleybridge, Saint Paul.	Chester -	Chester -	Additional Burial Ground.
Stapleton - -	Stapleton - -	Gloucester -	Gloucester and Bristol.	Addition to Parsonage Site.
Sutton - with - Duckmanton.	Sutton - with - Duckmanton.	Derby - -	Southwell -	Additional Burial Ground.
Thorpe-le-Soken -	Thorpe-le Soken -	Essex - -	Saint Alban's	Addition to Churchyard.
Three Cross, Saint Michael and All Angels.	Verwood and West Moors.	Dorset - -	Salisbury	Church.
Tilehurst, Saint George.	Tilehurst, Saint George.	Berks - -	Oxford -	Addition to Church Site.
Torquay, Holy Trinity.	Torwood - -	Devon -	Exeter - -	Church.
Treharris, Saint Matthias.	Merthyr Tydfil -	Glamorgan -	Llandaff -	Church.
Turner's Hill, Saint Leonard.	Crawley Down, All Saints.	Sussex -	Chichester -	Church.
Tylorstown - with - Ferndale.	Tylorstown-with-Ferndale.	Glamorgan -	Llandaff -	Parsonage.
Upham - -	Upham - -	Southampton	Winchester -	Addition to Churchyard.
Upton-cum-Chalvey	Upton-cum-Chalvey	Buckingham	Oxford -	Addition to Churchyard.
Waberthwaite -	Waberthwaite -	Cumberland -	Carlisle -	Parsonage.
Wainfleet, Saint Mary.	Wainfleet, Saint Mary.	Lincoln -	Lincoln -	Addition to Churchyard.
Wandsworth, Saint Faith.	Wandsworth, Saint Anne.	Surrey - -	Rochester -	Parsonage.
Wanstead Slip, Saint Columba.	Forest Gate, Saint James, and Leytonstone, Harrow Green, Holy Trinity.	Essex - -	Saint Albans -	Church.
Whickham - -	Whickham -	Durham -	Durham -	Addition to Churchyard.
Willenhall, Holy Trinity.	Willenhall, Holy Trinity.	Stafford -	Lichfield -	Additional Burial Ground.
Wimborne Saint Giles with Wimborne All Hallows.	Wimborne Saint Giles with Wimborne All Hallows.	Dorset - -	Salisbury -	Additional Burial Ground.
Woodham, All Saints,	Addlestone -	Surrey - -	Winchester -	Church.
Woodham, Mortimer	Woodham, Mortimer.	Essex - -	Saint Alban's	Addition to Churchyard
Worcester, Saint Martin.	Worcester, Saint Martin.	Worcester -	Worcester -	Parsonage.
*Worthing, Chapel of Ease.	Broadwater -	Sussex -	Chichester -	Church.
Wraysbury - -	Wraysbury -	Buckingham	Oxford -	Addition to Churchyard
Ynysfeio, All Saints.	Treherbert -	Glamorgan -	Llandaff -	Church.
Yspytty Ystwith with Yspytty Ystrad Meurig.	Yspytty Ystwith with Yspytty Ystrad Meurig.	Cardigan -	Saint David's	Parsonage.

In this case certain rights of ownership affecting the Church were surrendered under the Act 32 & 33 Vict. c. 94.

No. 26.

ARCHDEACONRIES constituted and endowed during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 26 *to the Forty-fifth Report.*)

Name of Archdeaconry.	Diocese.	Endowment.	Date of Gazetting of Order in Council.
Lynn	Norwich	143*l.* per annum out of the Common Fund.	28th Aug. 1894.
Ripon	Ripon	Canonry Residentiary in the Cathedral Church of Ripon.	31st Aug. 1894.

No. 27.

ARCHDEACONRY augmented under the Ecclesiastical Commissioners Act, 1840, Amendment Act, 1885, during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 25 *to the Fortieth Report.*)

Name of Archdeaconry.	Diocese.	Endowment.	Date of Gazetting of Order in Council.
Norfolk	Norwich	57*l.* per annum out of the Common Fund.	28th Aug. 1894.

No. 28.

ARCHDEACONRIES within which the RURAL DEANERIES have been re-arranged during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 23 *to the Forty-sixth Report.*)

Name of Archdeaconry.	Diocese.	Date of Gazetting of Order in Council.
Craven Richmond	Ripon	31st Aug. 1894.
Norfolk Norwich	Norwich	28th Aug. 1894.

No. 29.

ENFRANCHISEMENTS effected by the COMMISSIONERS during the Year preceding the 1st November 1894.

(*In continuation of Appendix No. 24 to the Forty-sixth Report.*)

County.	Parish.	Nature of Estate.	Tenure.	Consideration. £ s. d.
		SALES.		
Devon	Axminster	Land	Leasehold for lives	15 0 0
	Membury	Land with buildings.	Copyhold for lives	781 0 0
	Paignton	Land	Copyhold for lives	75 0 0
Durham	Chester-le-Street	Land	Leasehold for 97 years and freehold.	350 0 0
	Gateshead	Land with buildings and cottages.	Copyhold for lives and freehold.	1,240 0 0
	Houghton-le-Spring.	Land	Copyhold for lives	875 0 0
	Jarrow	Land, houses, and buildings.	Copyhold for lives	233 6 8
	Jarrow	Land, houses, and buildings.	Copyhold for lives	711 0 0
	Jarrow	Land, house, and buildings.	Leasehold for 999 years and freehold.	355 0 0
	Pittington	Land, house, and buildings.	Copyhold for lives	130 0 0
	Stockton-on-Tees.	Land with buildings.	Copyhold for lives	35 10 6
Gloucester	Bristol, Saint Augustine.	House and premises.	Copyhold for lives	300 0 0
	Bristol, Saint George.	Land	Copyhold for lives	8,400 0 0
Hampshire	Bishops Waltham and Exton.	Land	Leasehold for lives and copyhold for lives.	2,050 0 0
Middlesex	London, Saint Benet, Paul's Wharf.	Land	Copyhold for lives	1,100 0 0
	Willesden	Land with malthouse and buildings.	Copyhold for lives	1,200 0 0
Rutland	Oakham and Egleton.	Land	Copyhold for lives	508 0 0
Somerset	Binegar and Doulting.	Land	Copyhold for lives and freehold.	1,233 10 0
	Cheddar	Land	Copyhold for lives	16 0 0
	Congresbury	Land	Copyhold for lives	14 0 0
	Henstridge	Land	Copyhold for lives	10 0 0
	Martock	Land with buildings.	Copyhold for lives	115 0 0
	Martock	Land	Copyhold for lives	85 0 0
	North Curry	Land	Copyhold for lives	52 0 0
	North Curry	Land	Copyhold for lives	18 0 0

No. 29.—Enfranchisements effected—*continued.*

County.	Parish.	Nature of Estate.	Tenure.	Consideration.
		SALES—*continued.*		
Somerset—*cont.*	Wells, Saint Cuthbert.	Land - - -	Leasehold for lives and freehold.	£ 1,865 s. 0 d. 0
Stafford -	Lichfield, Saint Chad.	Land - -	Copyhold for lives -	56 10 0
	Lichfield, Saint Michael.	Land -	Copyhold for lives -	220 0 0
Surrey -	Croydon -	Houses and shops	Copyhold for lives -	800 0 0
	Lambeth -	Houses and premises.	Leasehold for 99 years	273 0 0 and surrender of leasehold interest in houses.
Sussex -	Fittleworth -	Land - -	Copyhold for lives -	55 0 0
	Fittleworth -	Land with cottages.	Copyhold for lives -	122 0 0
Wilts - -	Cricklade, Saint Mary and Saint Sampson.	Land, buildings, and tithe rentcharge, and the manor of Cricklade.	Leasehold for lives -	4,300 0 0 and leasehold and freehold interest in land and tithe rentcharge.
	Horningsham -	Land, buildings, cottages, and tithe rentcharge.	Copyhold for lives -	6,500 0 0
Worcester -	Cropthorne -	Land with cottage.	Copyhold for lives -	75 0 0
Yorks -	Huntington -	Land with buildings.	Copyhold for lives -	250 0 0
	Rawmarsh -	Coal underlying land.	Copyhold for lives -	166 6 8
	Ripon - -	Land with buildings.	Copyhold for lives -	658 0 0
	York, Holy Trinity, Goodramgate.	Messuage and yard.	Copyhold for lives -	140 0 0
		PURCHASES.		
Devon - -	Stoke Gabriel -	Land - -	Leasehold for lives -	50 0 0
Durham -	Auckland, Saint Andrew.	Land with farmhouse, buildings, and cottages.	Leasehold for 21 years	580 0 0
Middlesex -	Fulham - -	Land - -	Leasehold for lives -	400 0 0
	Westminster, Saint John.	Land with houses	Leasehold for 40 years	550 0 0
	Westminster, Saint John.	Land with cottages.	Leasehold for 27 years	1,000 0 0
	Westminster, Saint John.	Houses - -	Leasehold for 40 years and 30 years.	800 0 0
	Westminster, Saint John.	Land with houses	Leasehold for 30 years	Reduction in rent.
	Westminster, Saint Margaret.	House and premises.	Leasehold for 30 years	2,000 0 0
Oxford -	Islip - -	Land - -	Copyhold for lives -	700 0 0
Surrey -	Lambeth - -	Land with buildings.	Copyhold for lives and leasehold for 75 years.	483 0 0 and conveyance of land and buildings.

No. 29.—Enfranchisements effected—*continued.*

County.	Parish.	Nature of Estate.	Consideration.
		Copyhold of Inheritance:—Sales.	
			£ s. d.
Bucks	High Wycombe	Land and cottage	34 17 0
	High Wycombe	Land	350 0 0
Cambridge	Ely City	Cottages	40 0 0
	Ely City	Houses and cottages	10 0 0
	Ely, Holy Trinity	Land	12 0 0
	Leverington	Land and messuage	12 0 0
	Meldreth	Land and buildings	79 0 0
	Mepal	Land and house	10 10 0
	Sutton	Land	47 0 0
	Tydd, Saint Giles	Land	8 0 0
	Upwell	Land and cottages	42 0 0
	Wisbech, Saint Mary	Land	10 0 0
	Wisbech, Saint Mary	Land	6 0 0
	Wisbech, Saint Mary	Land	20 0 0
	Wisbech, Saint Peter	Land and barn	18 0 0
	Wisbech, Saint Peter	Land with messuage	12 0 0
	Wisbech, Saint Peter	Cottage	16 0 0
	Wisbech, Saint Peter	Land	73 0 0
Derby	Derby, Saint Alkmund	Land and messuage	25 0 0
	Derby, Saint Alkmund	Land, house, and buildings	20 0 0
Durham	Sedgefield	Land	12 0 0
Essex	Barling	Land	7 6 0
	Barling	Two oyster layings	127 4 6
	Heybridge	Land and buildings	209 8 8
	Kelvedon	Land and buildings	13 17 0
	Kelvedon	Cottages and gardens	58 2 0
	Tillingham	Cottages	50 0 0
	Tillingham	Land and cottages	69 0 0
	Wickham, Saint Paul	Cottages and buildings	18 11 6
Hants	Aldershot	Land	28 13 0
	Aldershot	Land	6 7 6
	Aldershot	Cottages, gardens, and premises.	9 8 6
	Aldershot	Cottages and gardens	35 12 6
	Aldershot	Beerhouse, house, and buildings.	20 12 0
	Bishopstoke	Land	2 15 6
	Bishops Waltham	Land	2 0 0
	Bishops Waltham	Land, inn, stables, and cottage.	12 0 0
	Bishops Waltham	House and shop	11 14 0
	Droxford	Land, cottages, and buildings	13 0 0

No. 29.—Enfranchisements effected—*continued.*

County.	Parish.	Nature of Estate.	Consideration.
	Copyhold of Inheritance :—Sales—*continued.*		
Hants—*cont.*	Droxford	Land and cottages	£ 35 s. 14 d. 6
	Durley	Land	0 1 0
	East Meon	Land	3 11 0
	Fareham	Land with house	13 10 0
	Fareham	Land, house, and buildings	238 0 0
	Fareham	Cottages and gardens	6 19 6
	Frensham	Messuage and garden	10 13 6
	Hambledon	Land	3 4 6
	Headley	Land and cottages	7 5 0
	Hinton Ampner	Land, farmhouse, and buildings.	30 1 0
	Hinton Ampner	Cottages and gardens	4 5 0
	Steep	Land, house, cottages, and buildings.	120 0 0
	Steep	Cottages and gardens	14 0 0
	Steep	Land	2 12 6
	Tadley	Land, house, and stabling	13 13 0
	Yateley	House and garden	9 6 6
Hereford	Bosbury	Land and houses	33 0 0
	Bromyard	Land and homestead	315 0 0
	Hampton Bishop	Land	23 1 7
	Hampton Bishop	Land	141 10 0
	Hampton Bishop	Land	13 8 10
	Hereford, All Saints, and Hampton Bishop.	Land and messuage	122 0 0
	Hereford, All Saints, and Hampton Bishop.	Land	42 4 8
	Hereford, Saint Martin	Land	79 4 11
	Hereford, Saint Martin	Land, house, and cottages	152 8 10
	Holmer	Land, house, and buildings	37 0 0
	Preston Wynne	Land, farmhouse, and buildings.	723 5 0
	Upper Bullingham	Land and cottages	76 5 2
	Withington	Land	17 17 9
	Withington	Land	85 0 0
	Withington	Land	4 2 7
	Withington	Land	76 10 7
	Withington	Land	9 4 4
	Withington	Land	31 1 4
	Withington	Land	32 17 9
	Withington	Land	10 14 3
	Withington	Land	8 6 5
	Withington	Land	532 3 1
	Withington	Land	43 8 10

No. 29.—Enfranchisements effected—*continued*.

County.	Parish.	Nature of Estate.	Consideration.
	COPYHOLD OF INHERITANCE:—SALES—*continued*.		
			£ s. d.
Hereford—*cont.*	Withington	Moiety of house and land	12 18 7
	Withington	Moiety of house and land	12 8 6
	Withington	Land and cottages	45 2 2
	Withington	Land and house	25 5 0
	Withington	Cottage and garden	21 12 10
	Withington	Cottage and orchard	20 6 10
	Withington	Cottage and garden	22 9 1
	Withington	Land, house, and cottage	38 4 10
	Withington	Cottage and garden	35 12 9
	Withington	Cottage and land	55 19 10
	Withington	Land and cottage	50 5 3
	Withington	Land and cottage	56 19 2
	Withington	Land	37 7 1
	Withington	Land	32 10 3
	Withington	Land	4 2 7
	Withington	Land	43 12 7
	Withington	Land	11 3 4
	Withington	Land	259 14 2
Hertford	Kensworth	Cottages and premises	6 8 6
	Much Hadham	Land	20 18 0
	Much Hadham	Land	3 0 0
	Much Hadham	Cottage and garden	1 16 0
	Pauls Walden	Land and cottages	50 0 0
	Rickmansworth	Cottage, yard, and premises	21 0 0
	Stevenage	Land	8 0 0
	Stevenage	Land and part of house	50 0 0
	Whethampstead	Land	37 18 4
Hunts	Earith	Land	18 0 0
	Bluntisham	Land	21 0 0
Leicester	Bringhurst	Land, messuages, and gardens	130 4 10
Middlesex	Acton	Messuages and premises	230 0 0
	Chiswick	Cottages, gardens, and premises.	11 10 0
	Chiswick	Cottages	30 0 0
	Chiswick	House and premises	15 0 0
	Ealing	House and premises	30 7 0
	Ealing	Houses	36 7 6
	Ealing	Cottages and premises	83 0 0
	Ealing	Land, house, and shop	26 8 0
	Ealing	Land and house	68 8 6

No. 29.—Enfranchisements effected—*continued.*

County.	Parish.	Nature of Estate.	Consideration.
		COPYHOLD OF INHERITANCE :—SALES—*continued.*	
Middlesex—*cont.*	Ealing	Beerhouse, cottage, and premises.	£ 8 s. 0 d. 0
	Ealing	Land and cottage	5 13 6
	Ealing	Cottages and premises	17 11 6
	Ealing	Houses and premises	31 10 0
	Ealing	Houses	11 13 6
	Edmonton	House, shop, and premises	126 18 0
	Finchley	Cottages and buildings	110 0 0
	Finchley	Cottages and premises	14 8 0
	Finchley	Land and premises	50 0 0
	Finchley	Cottage and premises	7 0 0
	Finchley	Cottages and premises	30 0 0
	Friern Barnet	Land	65 0 0
	Fulham	Houses and gardens	9 9 0
	Fulham	Cottages and gardens	30 0 0
	Fulham	The "Cock Tavern," and house adjoining.	71 3 0
	Fulham	Cottages and premises	105 0 0
	Fulham	Cottages and premises	35 0 0
	Greenford	Land, beerhouse, and stables	90 0 0
	Hammersmith	Houses and shops	34 18 6
	Hammersmith	House and premises	20 11 0
	Hammersmith	House, cottages, and buildings	90 0 0
	Hammersmith	Land and houses	9 10 0
	Hammersmith	Cottages	70 0 0
	Hammersmith	House, and premises	12 9 0
	Hammersmith	Cottages and premises	22 13 6
	Hammersmith	House and premises	16 0 0
	Hammersmith	Houses, shop, and yards	110 0 0
	Hammersmith	Messuages, shops, and premises	21 7 0
	Hillingdon	Land	5 0 0
	Hornsey	Land	14 12 6
	Hornsey	House and premises	11 10 0
	Hornsey	Land and cottages	35 0 0
	Hornsey	Houses and premises	39 5 6
	Hornsey	Land and cottages	13 10 6
	Saint Pancras	Houses, shops, and premises	218 2 6
	Stoke Newington	House, shop, and premises	85 0 0
Norfolk	East Ruston	Land, public-house, and other buildings.	9 0 0
	Heigham-next-Norwich	Cottages and gardens	6 0 0
	Heigham-next-Norwich	Land	8 0 0

No. 29.—Enfranchisements effected—*continued.*

County.	Parish.	Nature of Estate.	Consideration.
	COPYHOLD OF INHERITANCE :—SALES—*continued.*		
			£ s. d.
Norfolk—*cont.*	Kenninghall	Land, shop, and premises	36 0 0
	North Walsham	Land, shop, and stable	34 0 0
	North Walsham	Land	55 0 0
	Norwich, Saint James's	Land	85 0 0
	Norwich, Saint James's	Cottages	35 0 0
	Potter Heigham	Land	5 10 0
	Worstead	Land	2 10 0
Northampton	Longthorpe	Land and buildings	456 0 0
	Longthorpe and Alwalton, county Hunts.	Land and buildings	4,028 0 0
Nottingham	Edwinstowe	Land	3 0 0
	Farnsfield	Land	5 0 0
	Southwell	Land and cottages	10 0 0
Oxford	Hanwell	Land, cottages, and shop	175 0 0
Rutland	Oakham	Land	8 0 0
	Oakham	Garden	8 0 0
	Oakham	Land	750 0 0
Stafford	Eccleshall	Land	17 0 0
	Gnosall	Land and buildings	25 0 0
	Wolverhampton	Land, cottages, and buildings	60 0 0
	Wolverhampton	Land, cottages, and gardens	600 0 0
	Wolverhampton	Messuage and garden	8 10 0
Suffolk	Frostenden	Land	55 0 0
	Frostenden	Land and buildings	180 0 0
	Lakenheath	Land	2 0 0
	Lakenheath	Land	9 0 0
	Lakenheath	Land, house, and buildings	24 0 0
	Lakenheath	Land	50 0 0
	Lakenheath	Chapel	2 0 0
	Woodbridge	Copyhold part of house and premises.	85 0 0
	Woodbridge	Copyhold part of outhouse and premises.	3 3 0
Surrey	Barnes	Houses, shops, and buildings	200 0 0
	Barnes	Messuage and garden	290 0 0
	Croydon	Building	33 8 6
	Croydon	Land and building	3 3 0
	Farnham	House and premises	12 14 0
	Farnham	Land	2 2 0
	Farnham	Land	2 0 0
	Farnham	Land	20 18 0

No. 29.—Enfranchisements effected—*continued.*

County.	Parish.	Nature of Estate.	Consideration.
			£ s. d.
COPYHOLD OF INHERITANCE :—SALES—*continued.*			
Surrey—*cont.*	Farnham	Land	3 3 0
	Farnham	Land	15 0 0
	Farnham	Land	6 4 6
	Farnham	House, shop, and cottages	9 3 0
	Farnham	Cottages	3 13 0
	Farnham	Land	11 12 0
	Farnham	Land and cottages	13 0 0
	Farnham	Land	10 2 6
	Hambledon	Land	2 13 6
	Lambeth	Houses	383 13 0
	Lambeth	Land	60 0 0
	Lambeth	House and premises	90 0 0
	Lambeth	House and premises	1,745 0 0
	Lambeth	House and premises	30 0 0
	Lambeth	Brewery, yards, and buildings	45 7 6
	Lambeth	Houses and premises	102 18 6
	Lambeth	Houses, shops, and premises	1,240 0 0
	Seale	Land, house, and cottages	35 0 0
	Twickenham	Land	150 0 0
Sussex	Cowfold	Land	0 1 0
	Cowfold	Houses, shop, and premises	120 0 0
	Fittleworth	Land	5 12 6
	Fittleworth	Land and cottages	25 0 0
	Henfield	Land and house	45 0 0
	West Wittering	Land	27 10 0
	West Wittering	Land, house, cottage, and buildings.	227 0 0
Worcester	Stoke Prior	Land	60 0 0
	Wolverley	Land	80 0 0
Yorks	Howden	Land and buildings	6 0 0
	Howden	Land	40 0 0
	Howden	Land	79 0 0
	Langtoft	Land	25 0 0
	Ripon	Land, messuage, and buildings	45 0 0
	Ripon	Land, cottages, and buildings	140 0 0
COPYHOLD OF INHERITANCE :—PURCHASE.			
Northampton	Kilsby	Land	69 14 2

No. 30.

SALES effected by ECCLESIASTICAL CORPORATIONS, with the Consent of the Commissioners, under "The Ecclesiastical Leasing Acts," during the Year preceding the 1st November 1894.

(*In continuation of Appendix No.* 26 *to the Forty-sixth Report.*)

Corporation.	County.	Parish.	Nature of Estate.	Consideration.
Amberley, Rector of	Gloucester	Minchenhampton	Houses and premises.	£ 400 s. 0 d. 0
Barnack, Rector of	Northants	Southorpe	Land	138 0 0
Batley, Vicar of	York	Batley	Public house	1,800 0 0
		Batley	Land	Yearly chief rent of 5 2 9
Bishop's Cleeve, Rector of	Gloucester	Bishop's Cleeve	Cottages	250 0 0
Bix, Rector of	Oxford	Bix	Land	1,540 0 0 two and a half per cent. annuities.
Bredfield, Rector of	Suffolk	Boulge	Land	110 0 0 India three per cent. Stock.
Burnham, Vicar of	Buckingham	Burnham	Land	380 0 0
Canwick, Vicar of	Lincoln	Canwick	Land	600 0 0
Carlisle, Dean and Chapter of.	Cumberland	Saint Mary, Carlisle.	Land	Conveyance of other land.
Castleford, Rector of	York	Castleford	Land	1,350 0 0
Cheadle, Rector of	Chester	Cheadle	Land	1,500 0 0
Chebsey, Vicar of	Stafford	Chebsey	Land with cottages.	262 0 0
Chester, Bishop of	York	Easingwold	Land	25 0 0
Chester, Dean and Chapter of.	Chester	Tarporley	Land	60 0 0
Chilcomb, Rector of	Hants	Chilcomb	Land	10 0 0
Clapham, Rector of	London	Clapham	Land	720 0 0 and conveyance of other land.
Clun, Vicar of	Salop	Clun	Land	350 0 0
Darlaston, Rector of	Stafford	Darlaston	Land	7 17 6
Dilhorne, Vicar of	Stafford	Dilhorne	Coal	225 0 0
Doncaster, Vicar of	York	Doncaster	Common rights	25 0 0
Durham, Dean and Chapter of.	Durham	Jarrow	Land	Conveyance of other land.

No. 30.—Sales effected by Ecclesiastical Corporations—*continued.*

Corporation.	County.	Parish.	Nature of Estate.	Consideration.
				£ s. d.
Durham, Dean and Chapter of.	Durham	Jarrow	Land	119 10 0
		Billingham	Land	175 0 0
East Ardsley, Vicar of	York	Stanley	Land	125 0 0
		East Ardsley	Land	585 0 0
Eastwood, Rector of	Notts	Eastwood	Land	113 8 0
Egglestone, Vicar of	Durham	Darlington	Easement	Perpetual yearly rent-charge of 1 0 0
Eltham, Vicar of	Kent	Eltham	Land	700 0 0
Felton, Vicar of	Northumberland.	Felton	Land	850 0 0
Frome Selwood, Vicar of	Somerset	Frome Selwood	Hotel	350 0 0
Gateshead, St. Mary, Rector of.	Durham	Gateshead	Land	56 6 8
Geldeston, Rector of	Norfolk	Geldeston	Land	57 10 0
Hackney, St. John, Rector of.	London	Hackney	Land	416 0 0
Halifax, Vicar of	York	Halifax	Land	5,000 0 0
Halling, Vicar of	Kent	Halling	Land	60 0 0
Hawarden, Rector of	Flint	Hawarden	Land	96 5 0
Heston, Vicar of	Middlesex	Heston	Land	1,000 0 0
		Heston	Land	Conveyance of other land.
Horbury, Vicar of	Yorkshire	Horbury	Land	833 0 0
Hornsey, Rector of	Middlesex	Hornsey	Land	800 0 0
		Hornsey	Land	900 0 0
Hucknall Torkard, Vicar of.	Notts	Hucknall Torkard.	Land	141 5 8
		Hucknall Torkard.	Land	49 10 2
		Hucknall Torkard.	Land	99 0 4
		Hucknall Torkard.	Land	188 18 8
		Hucknall Torkard.	Land	99 0 4
		Hucknall Torkard.	Land	49 10 2
		Hucknall Torkard.	Land	22 17 0
		Hucknall Torkard.	Land	47 2 0
		Hucknall Torkard.	Land	37 16 0
		Hucknall Torkard.	Land	22 17 0
Hull, Holy Trinity, Vicar of.	York	Holy Trinity, Kingston-upon-Hull.	Public-house and shop.	3,580 0 0
Kirby Grindalyth, Vicar of.	York	Kirby Grindalyth.	Land	2,000 0 0

No. 30.—Sales effected by Ecclesiastical Corporations—*continued.*

Corporation.	County.	Parish.	Nature of Estate.	Consideration £ s. d.
Lewisham, St. Mary, Vicar of.	London	Lewisham	Land	100 0 0
Lindridge, Vicar of	Worcester	Lindridge	Land with buildings.	300 0 0
Ludlow, Rector of	Salop	East Hamlet	Land	135 0 0
		East Hamlet	Land	385 0 0
Market Deeping, Rector of	Lincoln	Market Deeping	Land	200 0 0
Marloes, Vicar of	Pembroke	Marloes	Land	200 0 0
Medomsley, Vicar of	Durham	Medomsley	Land	32 10 0
Morton, Rector of	Derby	Morton	Land with minerals.	600 0 0
Norwich, Bishop of	Norfolk	Hellesdon	Land with buildings.	950 0 0
Pannal, Vicar of	York	Bilton with Harrogate.	Land	100 0 0
Peterborough, Bishop of	Northants	Saint John the Baptist, Peterborough.	Land	545 0 0
Peterborough, Dean and Chapter of.	Northants	Irthlingborough	Land	16,880 1 10
Porlock, Rector of	Somerset	Porlock	Land and buildings.	170 0 0
		Porlock	Land	210 0 0
Poulton-le-Fylde, Vicar of	Lancaster	Poulton-le-Fylde	Land	100 0 0
Reepham, Vicar of	Lincoln	Reepham	Land	100 0 0
Ripley, Rector of	York	Bilton with Harrogate.	Land	A perpetual yearly rent-charge of 42*l.*
Rochdale, Vicar of	Lancaster	Rochdale	Land	157 10 0
Ryton, Rector of	Durham	Ryton	Land	36 5 0
Saint Minver, Rector of	Cornwall	Saint Minver	Land	3 15 0
Salisbury, Dean and Chapter of.	Wilts	Saint Martin, Salisbury.	Land	85 0 0
		Saint Martin, Salisbury.	Land	950 0 0
		Saint Martin, Salisbury.	Land	600 0 0
		Saint Martin, Salisbury.	Land	1,050 0 0
Southampton, St. Mary, Rector of.	Hants	Saint Mary, Southampton.	Land with buildings.	170 0 0
South Fambridge, Rector of.	Essex	South Fambridge	Cottage	50 0 0

No. 30.—Sales effected by Ecclesiastical Corporations—*continued.*

Corporation.	County.	Parish.	Nature of Estate.	Consideration
				£ s. d.
Taplow, Rector of -	Bucks -	Taplow - -	Land - -	55 0 0
Taunton, Holy Trinity, Vicar of.	Somerset -	Bishops Hull -	House - -	1,100 0 0
Thornes, Vicar of - -	York -	Wakefield -	Land - -	30 0 0
Tong Street, St. John, Vicar of.	York -	Tong - -	Land -	111 0 0
		Tong - -	Land -	50 18 0
Wallasey, Rector of -	Chester -	Wallasey -	Land - -	A perpetual yearly rent-charge of 12 0 0
		Wallasey -	Land - -	A perpetual yearly rent-charge of 21 0 0
		Wallasey -	Land - -	2,400 0 0
Walsall, Vicar of - -	Stafford -	Walsall - -	Land -	349 18 0
		Walsall - -	Land - -	182 11 10
		Walsall - -	Land - -	77 3 11
		Walsall - -	Land - -	167 17 6
		Walsall - -	Land -	184 9 5
		Walsall - -	Land - -	90 19 3
		Walsall - -	Land - -	73 6 4
		Walsall - -	Land - -	364 15 8
		Walsall - -	Land - -	153 10 6
		Walsall - -	Land - -	153 10 6
Walton-on-Thames, Vicar of.	Surrey -	Walton-on-Thames.	Land - -	1,100 0 0
West Kirby, Rector of -	Chester -	West Kirby -	Land - -	Yearly chief rent of 7 6 3
		West Kirby -	Land - -	Yearly chief rent of 6 3 4
		West Kirby -	Land with houses.	Yearly chief rent of 6 1 8
Wilton-in-Cleveland, Vicar of.	York -	Wilton - -	Land and buildings.	3,000*l.* India three per cent. stock.
Winchester, Dean and Chapter of.	Hants -	St. Faith, Winchester.	Land - -	228 0 0
Wingerworth, Rector of -	Derby -	Wingerworth -	Land - -	200 0
Woolwich, Rector of -	Kent - -	St. Mary, Woolwich.	Houses - -	21,000 0 0
Worcester, Bishop of -	Worcester -	Fladbury -	Land - -	800 0 0

No. 31.

LEASES granted by ECCLESIASTICAL CORPORATIONS, with the Consent of the Commissioners, under "The Ecclesiastical Leasing Acts," during the Year preceding the 1st November 1894.

(*In continuation of Appendix No. 27 to the Forty-sixth Report.*)

Corporation.	County.	Date of Lease.	Term.	Description of Property leased.
Abb Kettleby, Vicar of.	Leicester	30 December 1893.	15 years from 1 July 1893.	Ironstone and iron ore under land in the parish of Abb Kettleby.
Alfreton, Vicar of	Derby	5 April 1894	43 years from 1 Jan. 1893.	Coal under land in the parish of Alfreton.
Amberley, Rector of	Gloucester	15 March 1894	99 years from 25 Dec. 1893.	Land in the parish of Amberley.
Bedwas, Rector of	Monmouth	12 July 1894	99 years from 2 Feb. 1893.	Houses in the parish of Bedwas.
Blackpool Saint John, Vicar of.	Lancaster	14 December 1893.	13 years from 2 Feb. 1893.	Clay, marl, brick, earth, &c. within and under land in the parish of Poulton le Fylde.
Bolton le Moors, Vicar of.	Lancaster	8 February 1894.	999 years from 12 Nov. 1893.	Land in the parish of Deane.
Bothal, Rector of	Northumberland.	21 June 1894	20 years from 1 May 1893.	Coal under land in the parish of Bothal.
Capel Coelbren, Vicar of.	Glamorgan	26 July 1894 "	99 years from 25 Mar. 1892.	Land in the parish of Llangwicke.
		2 August 1894 " "	99 years from 25 Mar. 1893.	
		"	99 years from 29 Sept. 1893.	
Chipping Barnet, Rector of.	Herts	2 August 1894 "	999 years from 25 Mar. 1894.	Houses in the parish of Barnet.
Clapham, Vicar of	Bedford	5 July 1894	21 years from 29 Sept. 1893.	Gravel and sand in the parish of Oakley.
Clapham, Holy Trinity, Rector of.	Surrey	30 December 1833 " "	21 years from 25 Dec. 1893.	Houses in the parish of Clapham.
		"		
Clee with Cleethorpes, Rector of.	Lincoln	11 September 1893.	99 years from 6 April 1891.	Buildings in the parish of Clee.
Crofton, Rector of	York	17 May 1894	99 years from 1 Jan. 1894.	Coal under land in the parish of Crofton.
Dwygyvylchi, Vicar of	Carnarvon	21 May 1894	21 years from 13 Nov. 1893.	House in the parish of Llangybi.

No. 31.—Leases granted by Ecclesiastical Corporations—*continued.*

Corporation.	County.	Date of Lease.	Term.	Description of Property leased.
Farnworth, with Kearsley St. John, Vicar of.	Lancaster	2 September 1893.	999 years from 29 Sept. 1892.	Land in the parish of Deane.
Gelligaer with Brithdir, Rector of.	Glamorgan	12 July 1894 -	50 years from 1 Jan. 1894.	Coal under land in the parish of Gelligaer.
Guiseley, Rector of -	York -	7 December 1893.	30 years from 1 July 1892.	Stone quarries in the parish of Guiseley.
Halling, Vicar of -	Kent -	20 March 1894	99 years from 29 Sept. 1893.	Land in the parish of Halling.
Hawkshaw Lane, St. Mary, Vicar of.	Lancaster	15 March 1894	999 years from 12 May 1893.	Land in the parish of Bury.
Haydock St. James, Vicar of.	Lancaster	30 August 1893	999 years from 25 March 1893.	Land in the parish of Ashton-in-Makerfield.
Kibworth Beauchamp, Rector of.	Leicester	13 November 1893.	30 years from 10 Oct. 1893.	Land in the parish of Kibworth, Beauchamp.
King's Norton, Vicar of.	Worcester	2 August 1894	99 years from 25 March 1893.	Land in the parish of King's Norton.
Leigh, Vicar of - -	Lancaster	4 July 1893 -	999 years from 12 May 1893.	Land in the parish of Leigh.
		17 October 1893.	999 years from 25 March 1893.	
		" -		
		" -	999 years from 12 May 1893.	
		" -		
		27 April 1894 -		
		" -	999 years from 24 June 1893	
Lewisham, St. Mary, Vicar of.	Kent -	23 November 1893.	99 years from 24 June 1883.	Houses in the parish of Lewisham.
		" -		
		" -		
		" -		
		" -		
		" -		
		" -		
		" -		
		" -		
		2 Augus 1894		
		"		
		"		
		"		
		"		
Llanarthney, Vicar of	Carmarthen.	16 November 1893.	99 years from 25 March 1893.	Land in the parish of Llannon.

No. 31.—Leases granted by Ecclesiastical Corporations—*continued.*

Corporation.	County.	Date of Lease.	Term.	Description of Property leased.
Manchester, Dean and Canons of.	Lancaster	4 November 1893.	999 years from 25 Dec. 1892.	Land in the parish of Manchester.
		„ -	999 years from 29 Sept. 1893.	
		„ -	999 years from 20 April 1909.	
		30 January 1894.	999 years from 29 Sept. 1893.	
		9 July 1894 -	999 years from 24 June 1894.	
		„ -		
		26 July 1894 -		
		„ -		
		„ -		
		„ -		
		„ -		
Middleton, Rector of -	Lancaster	16 March 1894	999 years from 25 Dec. 1893.	Land in the parish of Middleton.
Preston, Holy Trinity, Vicar of.	Lancaster	15 March 1894	999 years from 2 Feb. 1894.	Land in the parish of Preston.
Prestwich, Rector of -	Lancaster	28 June 1894 -	999 years from 29 Sept. 1893.	Land in the parish of Prestwich.
		5 July 1894 -	999 years from 24 June 1892.	Houses in the parish of Prestwich.
		„ -		
		„ -		
Pucklechurch, Vicar of.	Gloucester	2 October 1893.	21 years from 25 March 1892.	Coal under land in the parish of Pucklechurch.
Radstock, Rector of -	Somerset	26 April 1894 -	21 years from 31 Dec. 1892.	Coal and cannel under land in the parish of Radstock.
Ravenstone, Rector of	Leicester	21 March 1894	30 years from 15 Nov. 1893.	Coal under land in the parish of Ravenstone.
Roggiett, Rector of -	Monmouth	4 January 1894.	99 years from 25 Dec. 1891.	Land in the parish of Roggiett.
Rothbury, Rector of -	Northumberland.	28 May 1894 -	The lessor's occupancy of the rectory.	Limestone within land in the parish of Rothbury.
Rotherhithe, Rector of.	Surrey -	8 May 1894 -	21 years from 25 Dec. 1892.	Buildings in the parish of Rotherhithe.
Rufforth, Vicar of -	York -	11 July 1893 -	13 years from 6 April 1890.	Brickyard in the parish of St. Nicholas Without Walmgate Bar.

No. 31.—Leases granted by Ecclesiastical Corporations—*continued.*

Corporation.	County.	Date of Lease.	Term.	Description of Property leased.
St. Stephen in the Banks, Vicar of.	Lancaster	17 May 1894	99 years from 25 March 1893.	Land in the parish of St. Stephen in the Banks.
		„		
		„		
		„		
		„		
		„		
		„	99 years from 24 June 1893.	
		„		
South Stoke, Rector of	Sussex	25 October 1894.	1 years from 29 Sept. 1894.	Land in the parish of South Stoke.
Standish, Rector of	Lancaster	4 August 1893	999 years from 25 March 1893.	Land in the parish of Standish.
Stockport St. Mary, Rector of.	Chester	20 July 1893	999 years from 24 June 1893.	Houses in the parish of St. Mary, Stockport.
		8 June 1894	999 years from 25 March 1894.	
Westhoughton, Vicar of.	Lancaster	12 December 1893.	999 years from 1 May 1893.	Land in the parish of Deane.
		3 April 1894	999 years from 1 Nov. 1893.	
		„		
		„		
Winchester, Dean and Chapter of.	Southampton.	5 April 1894	999 years from 25 March 1894.	Land in the parish of Compton.
Workington, Rector of	Cumberland.	2 August 1894	99 years from 1 Sept. 1890.	Land in the parish of Workington.

No. 32.

BENEFICES on behalf of which RAILWAY STOCKS and other SECURITIES were standing in the name of the COMMISSIONERS on the 31st October 1894, in respect of ENDOWMENTS, &c. provided by BENEFACTORS.

(*See Note to Summary of Trust and Special Accounts, page* 12).

Benefice.	County.	Description of Stock.	Amount of Stock.		
			£	s.	d.
Allerton, All Hallows, P.C.	Lancaster	South-Eastern Railway Company 4 per cent. Debenture Stock.	2,250	0	0
Amberley, R.	Gloucester	Great Indian Peninsula Railway Company 5 per cent. Guaranteed Stock.	1,000	0	0
Arlecdon, V.	Cumberland	London and North-Western Railway Company 3 per cent. Debeature Stock.	90	0	0
Aspull, St. Elizabeth, V.	Lancaster	Metropolitan Railway Company 4 per cent. Debenture Stock.	1,000	0	0
Bankfoot, St. Matthew, V.	York	Great Northern Railway Company 3 per cent. Debenture Stock.	666	13	4
Barnsley, St. Peter, V.	„	Great Eastern Railway Company 4 per cent. Debenture Stock.	2,500	0	0
Barrow in-Furness, St. Matthew, V.	Lancaster	Furness Railway Company 4 per cent. Debenture Stock.	2,500	0	0
Do. St. Mark, V.	„	Furness Railway Company 4 per cent. Debenture Stock.	2,500	0	0
Do. St. Luke, V	„	Furness Railway Company 4 per cent. Debenture Stock.	2,500	0	0
Do. St. John, V.	„	Furness Railway Company 4 per cent. Debenture Stock.	2,500	0	0
Do. St. George, V.	„	Furness Railway Company 4 per cent. Debenture Stock.	5,000	0	0
Beckenham, St. Barnabas, D.	Kent	London, Tilbury, and Southend Railway Company 4 per cent. Debenture Stock.	3,750	0	0
Beckwithshaw, P.C.	York	North-Eastern Railway Company 4 per cent. Debenture Stock.	3,900	0	0
Bewcastle, R.	Cumberland	Furness Railway Company 4 per cent. Debenture Stock.	800	0	0
Bilsdale, St. Hilda, V.	York	Midland Railway Company 3 per cent. Debenture Stock.	1,466	13	4
Bodicote, V.	Oxford	Great Western Railway Company 4 per cent. Debenture Stock.	300	0	0
Bodle Street Green, St. John, R.	Sussex	North-Eastern Railway Company 4 per cent. Debenture Stock.	600	0	0
Bolton-le-Moors, All Souls, V.	Lancaster	Great Northern Railway Company 3 per cent. Debenture Stock.	964	0	0
Bolton, St. James, V.	York	Lancashire and Yorkshire Railway Company 4 per cent. Debenture Stock.	5,300	0	0
Bootle, St. Leonard, V.	Lancaster	London and North-Western Railway Company 3 per cent. Debenture Stock.	700	0	0
Bordesley, St. Oswald, V.	Warwick	London and North-Western Railway Company 4 per cent. Preference Stock.	2,500	0	0
Bournemouth, St. Michael, V.	Hants	London and North-Western Railway Company 3 per cent. Debenture Stock.	3,334	0	0
Do. St. Peter, V.	„	Midland Railway Company 3 per cent. Debenture Stock.	466	13	4
Do. St. Stephen, D.	„	North British Railway Company 3 per cent. Debenture Stock.	3,333	6	8
Bowling, St. Stephen, V.	York	Midland Railway Company 3 per cent. Debenture Stock.	1,833	6	8
Boyne Hill, All Saints, V.	Berks	Glasgow and South-Western Railway Company 4 per cent. Funded Debt.	856	0	0
Bradley, St. Martin, V.	Stafford	London and North-Western Railway Company 3 per cent. Debenture Stock.	1,334	0	0
Bransdale-with-Farndale, V.	York	Midland Railway Company 3 per cent. Debenture Stock.	833	6	8

No. 32.—Benefices on behalf of which Railway Stocks, &c.—*cont.*

Benefice.	County.	Description of Stock.	Amount of Stock. £	s.	d.
Bransgore, St. Mary, V.	Hants	Great Northern Railway Company 3 per cent. Debenture Stock.	1,666	13	4
Brighton, St. Bartholomew, V.	Sussex	Lancashire and Yorkshire Railway Company 4 per cent. Debenture Stock.	2,500	0	0
Do. St. Mary, V.	„	London and North-Western Railway Company, 3 per cent. Debenture Stock.	1,107	0	0
Do. St. Mary, V.	„	London, Chatham and Dover Railway Company 4 per cent. Debenture Stock.	840	0	0
Do. St. Mary, V.	„	London and South-Western Railway Company Consolidated 3 per cent. Debenture Stock.	1,106	0	0
Do. St. Mary Magdalene, D.	„	Lancashire and Yorkshire Railway Company 4 per cent. Debenture Stock.	2,500	0	0
Do. The Annunciation, V.	„	Lancashire and Yorkshire Railway Company 4 per cent. Debenture Stock.	2,500	0	0
Bristol, The Unity, V.	City and County of Bristol.	Bristol Corporation 3½ per cent. Stock	765	0	0
Brompton-with-Snainton, V.	York	Midland Railway Company 3 per cent. Debenture Stock.	1,566	13	4
Burneside, V. (Kendal)	Westmoreland.	Furness Railway Company 4 per cent. Debenture Stock.	400	0	0
Burton-on-Trent, St. Paul, V.	Stafford	Midland Railway Company 3 per cent. Debenture Stock.	12,833	6	8
Burwash Weald, V.	Sussex	Midland Railway Company 3 per cent. Debenture Stock.	200	0	0
Buxted, St. Mary, V.	„	Lancashire and Yorkshire Railway Company 4 per cent. Debenture Stock.	3,750	0	0
Camberwell, Christ Church, V.	Surrey	London and North-Western Railway Company 3 per cent. Debenture Stock.	2,000	0	0
Cannington, V.	Somerset	Midland Railway Company 3 per cent. Debenture Stock.	2,666	13	4
Charlesworth, V.	Derby	Manchester, Sheffield, and Lincolnshire Railway Company 4½ per cent. Debenture Stock.	250	0	0
Chislehurst, The Annunciation, V.	Kent	London and North-Western Railway Company 3 per cent. Debenture Stock.	3,918	0	0
Chittoe, St. Mary, V.	Wilts	Great Eastern Railway Company 4 per cent. Debenture Stock.	500	0	0
Cleckheaton, St. Luke, V.	York	Lancashire and Yorkshire Railway Company 4 per cent. Debenture Stock.	2,500	0	0
Clerkenwell, The Holy Redeemer, V.	Middlesex	Glasgow and South-Western Railway Company 4 per cent. Funded Debt.	1,465	0	0
Do.	„	North-Eastern Railway Company 4 per cent. Debenture Stock.	2,500	0	0
Copthorne, St. John, V.	Sussex	Highland Railway Company 4 per cent. Debenture Stock.	2,500	0	0
Cowleigh, St. Peter, V.	Worcester and Hereford.	Midland Railway Company 3 per cent. Debenture Stock.	2,333	6	8
Crewe, St. Barnabas, V.	Chester	London and North-Western Railway Company 3 per cent. Debenture Stock.	1,334	0	0
Cross Town, St. Cross, V.	„	North British Railway Company 3 per cent. Debenture Stock.	1,066	13	4
Davyhulme, St. Mary the Virgin, V.	Lancaster	Midland Railway Company 3 per cent. Debenture Stock.	2,666	13	4
Dukinfield, Christ Church.	Chester and Lancaster.	Great Western Railway Company 5 per cent. Debenture Stock.	1,100	0	0

No. 32.—Benefices on behalf of which Railway Stocks, &c.—*cont.*

Benefice.	County.	Description of Stock.	Amount of Stock.
			£ s. d.
East Twickenham, St. Stephen, V.	Middlesex	Midland Railway Company 3 per cent. Debenture Stock.	2,933 6 8
Edge Hill, Earle Road, St. Dunstan, V.	Lancaster	Lancashire and Yorkshire Railway Company 4 per cent. Consolidated Preference Stock.	1,500 0 0
Enfield Chase, St. Mary Magdalene, V.	Middlesex	London and North-Western Railway Company 3 per cent. Debenture Stock.	10,000 0 0
Epsom Common, Christ Church, V.	Surrey	Furness Railway Company 4 per cent. Debenture Stock.	1,050 0 0
Exwick, St. Andrew, V.	Devon	Great Western Railway Company 5 per cent. Debenture Stock.	4,000 0 0
Fosbury, Christ Church, V.	Wilts and Berks.	North-Eastern Railway Company 4 per cent. Debenture Stock.	675 0 0
Gerrard's Cross, St. James, V.	Buckingham	North British Railway Company 3 per cent. Debenture Stock.	3,333 6 8
Gilsland, St. Mary Magdalene, V.	Cumberland	Lancashire and Yorkshire Railway Company 4 per cent. Debenture Stock.	200 0 0
Glazebury, All Saints, V.	Lancaster	London and North-Western Railway Company 3 per cent. Debenture Stock.	2,800 0 0
Grasmere, R.	Westmoreland.	Furness Railway Company 4 per cent. Debenture Stock.	1,400 0 0
Great Malvern, Christ Church, V.	Worcester	Great Western Railway Company 4½ per cent. Debenture Stock.	2,370 0 0
Haslington, V.	Chester	London and North Western Railway Company 3 per cent. Debenture Stock.	334 0 0
Hastings, Clive Vale, All Souls, V.	Sussex	Great Western Railway Company 4 per cent. Debenture Stock.	3,750 0 0
Haughton, St. Anne, R.	Lancaster and Chester	Lancashire and Yorkshire Railway Company 4 per cent. Debenture Stock.	2,500 0 0
Hazlewood, V.	Derby	Midland Railway Company 3 per cent. Debenture Stock.	382 15 7
Heatherlands, St. John, V.	Dorset	Metropolitan Railway Company 4 per cent. Debenture Stock.	1,125 0 0
Highbrook, All Saints, V.	Sussex	Great Eastern Railway Company 4 per cent. Debenture Stock.	2,500 0 0
Holdenhurst, St. John, V.	Hants	Great Northern Railway Company 3 per cent. Debenture Stock.	1,333 6 8
Holmbury, St. Mary, V.	Surrey	Furness Railway Company 4 per cent. Debenture Stock.	2,500 0 0
Holme Eden, St. Paul, V.	Cumberland	Caledonian Railway Company 4 per cent. Debenture Stock.	2,389 0 0
Hoole, All Saints, V.	Chester	London and North-Western Railway Company 3 per cent. Debenture Stock.	2,610 0 0
Horbury Bridge, St. John, V.	York	North British Railway Company 3 per cent. Debenture Stock.	3,333 6 8
Horninglow, St. John, V.	Stafford	London and North-Western Railway Company 3 per cent. Debenture Stock.	3,334 0 0
Horsley, V.	Northumberland.	London and South Western Railway Company 3 per cent. Debenture Stock.	3,466 0 0
Ipswich, St. Clement, R.	Suffolk	Great Western Railway Company 4½ per cent. Debenture Stock.	4,660 0 0
Do. St. John, V.	,,	Great Northern Railway Company 3 per cent. Debenture Stock.	3,333 6 8

No. 32.—Benefices on behalf of which Railway Stocks, &c.—*cont.*

Benefice.	County.	Description of Stock.	Amount of Stock.
			£ s. d.
Kendal, St. George, V.	Westmorland.	Furness Railway Company 4 per cent. Debenture Stock.	400 0 0
Do. St. Thomas, V.	„	Furness Railway Company 4 per cent. Debenture Stock.	400 0 0
Kinson, St. Andrew, V.	Dorset	Poole Waterworks Company 5 per cent. Debenture Stock.	700 0 0
Kippington, St. Mary, V.	Kent	Great Western Railway Company 4 per cent. Debenture Stock.	2,500 0 0
Lancaster, Christ Church, V.	Lancaster	Caledonian Railway Company 4 per cent. Debenture Stock.	1,700 0 0
Langsett Road, St. Bartholomew, V.	York	Midland Railway Company 3 per cent. Debenture Stock.	3,333 6 8
Lavender Hill, The Ascension, V.	Surrey	London and North-Western Railway Company 3 per cent. Debenture Stock.	3,334 0 0
Liverpool, Toxteth Park, St. Thomas, P.C.	Lancaster	North British Railway Company 3 per cent. Debenture Stock.	7,762 13 4
Llangedwyn, V.	Denbigh	London and North-Western Railway Company 3 per cent. Debenture Stock.	267 0 0
Do.	„	Midland Railway Company 3 per cent. Debenture Stock.	266 13 4
Longhurst, St. John, V.	Northumberland.	North Eastern Railway Company 4 per cent. Debenture Stock.	2,700 0 0
Lowestoft, Christ Church, P.C.	Suffolk	London and North-Western Railway Company 3 per cent. Debenture Stock.	5,000 0 0
Manningtree, V.	Essex	Midland Railway Company 3 per cent. Debenture Stock.	666 13 4
Mark Cross, St. Mark, V.	Sussex	Lancashire and Yorkshire Railway Company 4 per cent. Debenture Stock.	500 0 0
Matlock Bank, All Saints, V.	Derby	Lancashire and Yorkshire Railway Company 4 per cent. Debenture Stock.	875 0 0
Matlock Bath, Holy Trinity, P.C.	„	Great Northern Railway Company 3 per cent. Debenture Stock.	1,200 0 0
Moordown, St. John, V.	Hants	Midland Railway Company 3 per cent. Debenture Stock.	866 13 4
Mossley Hill, St. Matthew and St. James, P.C.	Lancaster	Great Northern Railway Company 3 per cent. Debenture Stock.	8,000 0 0
Newborough, V.	Stafford	London and North-Western Railway Company Consolidated 4 per cent. Guaranteed Stock.	525 0 0
Newcastle, St. John, V.	Salop	Shrewsbury and Hereford Railway Company 6 per cent. Rentcharge Stock.	1,000 0 0
New Milverton, V.	Warwick	Midland Railway Company 3 per cent. Debenture Stock.	8,666 13 4
Newsome, St. John, V.	York	Furness Railway Company 4 per cent. Debenture Stock.	1,500 0 0
Northaw, V.	Herts	Clyde Shipping Company 4 per cent. Debenture.	2,500 0 0
North Ferriby, V.	York	Great Western Railway Company 4 per cent. Debenture Stock.	2,500 0 0
North Holmwood, St. John, V.	Surrey	London and South-Western Railway Company 3 per cent. Debenture Stock.	6,666 0 0
North Woolwich, St. John, V.	Essex and Kent.	Great Western Railway Company 5 per cent. Debenture Stock.	1,335 0 0
Oakenshaw with Woodlands, V.	York	Caledonian Railway Company 4 per cent. Debenture Stock.	2,500 0 0
Oxford, St. Peter le Bailey, R.	Oxford	Great Northern Railway Company 3 per cent. Debenture Stock.	2,133 6 8
Oxhey St. Matthew, V.	Herts	Great Northern Railway Company 3 per cent. Debenture Stock.	3,333 6 8

No. 32.—Benefices on behalf of which Railway Stocks, &c.—*cont.*

Benefice.	County.	Description of Stock.	Amount of Stock.
			£ s. d.
Pendlebury, St. John, V.	Lancaster -	Manchester, Sheffield and Lincolnshire Railway Company 4½ per cent. Debenture Stock.	1,112 0 0
Pool Quay, St. John, V.	Montgomery	Shrewsbury and Hereford Railway Company 6 per cent. Rentcharge Stock.	1,000 0 0
Preston, St. George, V. -	Lancaster -	London and North-Western Railway Company 3 per cent. Debenture Stock.	1,467 0 0
Prittlewell, All Saints, V.	Essex -	Great Western Railway Company 4 per cent. Debenture Stock.	2,500 0 0
Publow, V. - - -	Somerset -	Great Western Railway Company 4 per cent. Debenture Stock.	3,215 0 0
Rangemore, All Saints, P.C.	Stafford -	North British Railway Company 3 per cent. Debenture Stock.	7,000 0 0
Rawtenstall, Clough Fold, St. John, V.	Lancaster -	Great Eastern Railway Company 4 per cent. Debenture Stock.	2,475 0 0
Reigate, South Park, St. Luke, P.C.	Surrey -	South Eastern Railway Company 5 per cent. Debenture Stock.	280 0 0
Ribbleton, V. - -	Lancaster -	North British Railway Company 3 per cent. Debenture Stock.	3,333 6 8
Rowbarton, St. Andrew, V.	Somerset -	Midland Railway Company 3 per cent. Debenture Stock.	3,333 6 8
Saint Alban's, R. -	Herts -	Great Northern Railway Company 3 per cent. Debenture Stock.	292 0 0
Scouthead, St. Paul, V.	York -	South Eastern Railway Company 5 per cent. Debenture Stock.	2,000 0 0
Seaforth, St. Thomas, V.	Lancaster -	Metropolitan District Railway Company 6 per cent. Debenture Stock.	2,061 0 0
Sevenoaks, St. John, V.	Kent -	Manchester, Sheffield and Lincolnshire Railway Company 4½ per cent. Debenture Stock.	613 0 0
Shirebrook, Holy Trinity, V.	Derby -	North Eastern Railway Company 4 per cent. Debenture Stock.	2,000 0 0
Skelsmergh, St. John, V.	Westmoreland.	Furness Railway Company 4 per cent. Debenture Stock.	550 0 0
Do. - - -	,,	North British Railway Company 3 per cent. Debenture Stock.	333 6 8
Skerton, V. - -	Lancaster -	Furness Railway Company 4 per cent. Debenture Stock.	1,891 0 0
South Leamington, St. John, V.	Warwick -	London and North Western Railway Company 3 per cent. Debenture Stock.	3,334 0 0
Speke, All Saints, V. -	Lancaster -	Great Western Railway Company 5 per cent. Debenture Stock.	2,000 0 0
Stainforth, St. Peter, V.	York -	Midland Railway Company 3 per cent. Debenture Stock.	666 13 4
Stanton in the Peak, Holy Trinity, V.	Derby -	Midland Railway Company 3 per cent. Debenture Stock.	6,666 13 4
Staveley, V. (Kendal) -	Westmoreland,	Furness Railway Company 4 per cent. Debenture Stock.	450 0 0
Do. - - -	,,	North British Railway Company 3 per cent. Debenture Stock.	333 6 8
Stoney Stratford, V. -	Bucks -	North British Railway Company 3 per cent. Debenture Stock.	1,200 0 0
Sutton St. Thomas, V. (near Leeds).	York -	Midland Railway Company 3 per cent. Debenture Stock.	2,066 13 4
Swansea St. Mark, V. -	Glamorgan	Swansea Harbour 4 per cent. Debenture Stock.	1,000 0 0
Tipton, St. John, V. -	Devon -	London and South-Western Railway Company 3 per cent. Debenture Stock.	1,333 0 0
Trefonen, R. - -	Salop -	Shrewsbury and Hereford Railway Company 6 per cent. Rentcharge Stock.	1,000 0 0
Trent, or Enfield, Christ Church, V.	Middlesex -	Victoria Government 3½ per cent. Stock.	3,600 0 0

No. 32.—Benefices on behalf of which Railway Stocks, &c.—*cont.*

Benefice.	County.	Description of Stock.	Amount of Stock.
			£ s. d.
Upchurch, V.	Kent	Caledonian Railway Company 4 per cent. Consolidated Preference Stock.	824 0 0
Verwood and West Moors, V.	Dorset	Metropolitan Railway Company 4 per cent. Debenture Stock.	657 0 0
Wakefield, Christ Church, V.	York	Metropolitan District Railway Company 6 per cent. Debenture Stock.	2,400 0 0
Walshaw, Christ Church, D.	Lancaster	North British Railway Company 3 per cent. Debenture Stock.	4,000 0 0
Wandsworth, Wimbledon Park, St. Paul, V.	Surrey	Great Western Railway Company 4 per cent. Debenture Stock.	2,500 0 0
Warley, St. John, V.	York	Midland Railway Company 3 per cent. Debenture Stock.	1,333 6 8
Warminster, Christ Church, V.	Wilts	Furness Railway Company 4 per cent. Debenture Stock.	1,350 0 0
Wickham Skeith, V.	Suffolk	Great Eastern Railway Company 4 per cent, Debenture Stock.	200 0 0
Winshill, V.	Derby	London and North-Western Railway Company 3 per cent. Debenture Stock.	1,667 0 0
Woodside, D.	Gloucester	Midland Railway Company 3 per cent. Debenture Stock.	3,333 6 8
Worthing, St. Andrew, V.	Sussex	Midland Railway Company 3 per cent. Debenture Stock.	3,500 0 0
Wychbold, V.	Worcester	Midland Railway Company 3 per cent. Debenture Stock.	4,000 0 0
		Total £	339,127 15 7
			Amount of Annuity.
		ANNUITIES.	
Bolton-le-Moors, St. Matthew, V.	Lancaster	Corporation of Bolton	£ s. d. 50 8 6½
Oxford, St. Aldate, R.	Oxford	East Indian Railway Company £ s. d. 61 17 6	
		Less Sinking Fund 4 2 6	57 15 0
		Total £	108 3 6½

No. 33.

BENEFICES on behalf of which GOVERNMENT STOCKS, RAILWAY STOCKS and other SECURITIES derived from the investment of Purchase Moneys under the provisions of the Glebe Lands Act, 1888, were standing in the name of the Commissioners on the 31st October 1894.

(*See Note to Summary of Trust and Special Accounts, page* 12.)

Benefice.	County.	Description of Stock.	Amount of Stock. £ s. d.
Aberystwith, V.	Cardigan	Midland Railway Company 3 per cent. Debenture Stock.	785 0 0
Abinger, R.	Surrey	Nottingham Corporation 3 per cent. Stock.	2,064 9 10
Do.	„	Midland Railway Company 3 per cent. Debenture Stock.	1,975 0 0
Do.	„	Metropolitan 3 per cent. Stock	2,002 9 7
Do.	„	Metropolitan 3½ per cent. Stock	1,823 15 10
Allendale, R.	Northumberland.	Metropolitan 3½ per cent. Stock	1,203 7 3
Amersham, R. (*See* ANNUITIES also).	Buckingham	India 3 per cent. Stock	47 13 3
Ampthill, R.	Bedford	Liverpool Corporation 3½ per cent. Stock.	1,669 8 9
Appleby, St. Lawrence, V.	Westmorland.	London and North-Western Railway 3 per cent. Debenture Stock.	2,800 0 0
Ashurst, R.	Kent	Birmingham Corporation 3½ per cent. Stock.	679 9 7
Aston-juxta-Birmingham, V.	Warwick	Birmingham Corporation 3½ per cent. Stock.	200 4 1
Auckland, St. Helen, V.	Durham	Midland Railway Company 4 per cent. Consolidated Preference Stock.	906 0 0
Avon Dassett, R.	Warwick	2¾ per cent. Consolidated Stock	141 1 5
Awsworth, V.	Nottingham	Nottingham Corporation 3 per cent. Stock.	3,474 6 7
Baildon, V. (*See* ANNUITIES also).	York	India 3 per cent. Stock	23 15 0
Baldock, R.	Herts	India 3 per cent. Stock	100 12 7
Barnes, R.	Surrey	2¾ per cent. Consolidated Stock	300 0 0
Baslow, V.	Derby	Leeds Corporation 3½ per cent. Consolidated Stock.	1,540 0 0
Bath, St. Saviour, R.	Somerset	Great Western Railway Company 4 per cent. Debenture Stock.	54 0 0
Beckington, R.	„	India 3 per cent. Stock	1,873 3 10
Beddington, R.	Surrey	Metropolitan 3 per cent. Stock	124 5 6
Beighton, V.	Derby	2¾ per cent. Consolidated Stock	50 12 5
Benson, V. (*See* ANNUITIES also).	Oxford	India 3 per cent. Stock	17 19 11
Bettws-y-Crwyn, V.	Salop	India 3 per cent. Stock	96 14 5
Bisley, R.	Surrey	Liverpool Corporation 3½ per cent. Stock.	402 4 3
Bitteswell, V.	Leicester	Glasgow and South-Western Railway Company 4 per cent. Debenture Stock.	1,596 0 0
Blaby, R.	„	Leicester Corporation 3½ per cent. Redeemable Stock.	4,089 10 8
Blackburn, St. John, V.	Lancaster	Lancashire and Yorkshire Railway Company 3½ per cent. Preference Stock.	650 0 0
Bletchingley, R.	Surrey	North-Eastern Railway Company 4 per cent. Debenture Stock.	933 0 0
Bradfield, R.	York	India 3 per cent. Stock	1,333 6 2
Bradley-le-Moors, V.	Stafford	Caledonian Railway Company 4 per cent. Debenture Stock.	235 0 0

No. 33.—Benefices on behalf of which Government Stocks, &c.—*cont.*

Benefice.	County.	Description of Stock.	Amount of Stock. £ s. d.
Bramley, V.	York	Great Northern Railway Company 3 per cent. Debenture Stock.	3,268 0 0
Do.	„	Midland Railway Company 3 per cent. Debenture Stock.	3,268 0 0
Bratton Fleming, R.	Devon	Great Western Railway Company 4 per cent. Debenture Stock.	90 0 0
Bristol, St. John-the-Baptist, R.	Gloucester	Cardiff Corporation 3½ per cent. Stock.	391 12 5
Broadhempston, V.	Devon	Metropolitan 3½ per cent. Stock	96 6 10
Broughton-in-Furness, V.	Lancaster	London and North-Western Railway Company 3 per cent. Debenture Stock.	987 0 0
Burton Bradstock, R.	Dorset	India 3 per cent. Stock	138 4 5
Caistor, St. Edmund, R.	Norfolk	London and North-Western Railway Company 3 per cent. Debenture Stock.	1,842 0 0
Carleton-in-Craven, V.	York	2¾ per cent. Consolidated Stock	10 17 6
Do.	„	Midland Railway Company 3 per cent. Debenture Stock.	122 0 0
Cenarth, V.	Carmarthen	2¾ per cent. Consolidated Stock	5 3 4
Chadkirk, V.	Chester	Bristol Corporation 3½ per cent. Stock	279 0 0
Chapel Chorlton, V.	Stafford	London and North-Western Railway Company 3 per cent. Debenture Stock.	291 0 0
Chapel-en-le-Frith, V.	Derby	Manchester Corporation 3 per cent. Redeemable Stock.	600 0 0
Charlcombe, R.	Somerset	India 3 per cent. Stock	202 0 8
Cherry Hinton, V.	Cambridge	India 3 per cent. Stock	606 16 0
Chipping Barnet, R.	Hertford	Metropolitan 3 per cent. Stock	193 18 4
Church Coniston, V.	Lancaster	Caledonian Railway Company 4 per cent. Debenture Stock.	1,796 0 0
Church Oakley, R.	Hants	India 3 per cent. Stock	130 10 1
Clitheroe, St. James, R.	Lancaster	Blackburn Corporation 3½ per cent. Stock.	540 0 0
Clovelly, R.	Devon	India 3 per cent. Stock	1,155 9 1
Cockfield, R., with Staindrop, V.	Durham	Liverpool Corporation 3½ per cent. Stock.	313 10 6
Coddington, V.	Nottingham	Nottingham Corporation 3 per cent. Stock.	1,604 8 1
Do.	„	Great Western Railway Company 4 per cent. Debenture Stock.	208 0 0
Cold Hanworth, R. (with Hackthorne, V.)	Lincoln	London and North-Western Railway Company 3 per cent. Debenture Stock.	396 0 0
Coventry, St. Mark, V.	Warwick	London and North-Western Railway Company 3 per cent. Debenture Stock.	375 0 0
Crawley, R.	Hants	India 3 per cent. Stock	29 19 9
Dembleby, R.	Lincoln	2¾ per cent. Consolidated Stock	25 11 11
Dent, V.	York	Manchester Corporation 3 per cent. Stock.	250 17 10
Derby, St. Alkmund, V.	Derby	Nottingham Corporation 3 per cent. Stock.	351 13 9
Do.	„	India 3 per cent. Stock	1,998 14 4
Diddlebury, V.	Salop	Bristol Corporation 3½ per cent. Stock	1,246 0 0
Dobcross, Holy Trinity, V.	York	Birmingham Corporation 3½ per cent. Stock.	361 3 0
Draycot Cerne, R.	Wilts	India 3½ per cent. Stock	322 3 3
Do.	„	Bank of Ireland Stock	108 2 7

No. 33.—Benefices on behalf of which Government Stocks, &c.—*cont.*

Benefice.	County.	Description of Stock.	Amount of Stock. £ s. d.
Duffield, V.	Derby	Nottingham Corporation, 3 per cent. Stock.	252 16 0
Dunsfold, R.	Surrey	Metropolitan 3 per cent. Stock	726 7 7
Earl Shilton, V.	Leicester	India 3½ per cent. Stock	326 15 11
East Clandon, R.	Surrey	South Eastern Railway Company 5 per cent. Debenture Stock.	360 0 0
East Harptree, V.	Somerset	East Indian Railway Company 4½ per cent. Debenture Stock.	110 0 0
East Woodhay, R.	Hants	Midland Railway Company 3 per cent. Debenture Stock.	140 0 0
Ecclesfield, V.	York	2¾ per cent. Consolidated Stock	839 15 2
Eckington, R.	Derby	Sheffield Corporation 3 per cent. Redeemable Stock.	350 0 0
Do.	„	Great Northern Railway Company 3 per cent. Debenture Stock.	2,357 0 0
Edenfield, V.	Lancaster	Midland Railway Company 3 per cent. Debenture Stock.	505 0 0
Egham, V.	Surrey	2¾ per cent. Consolidated Stock	17 5 10
Do.	„	Leeds Corporation 3½ per cent. Consolidated Debenture Stock.	3,530 0 0
Fareham, V.	Hants	Liverpool Corporation 3½ per cent. Stock.	631 10 2
Farnham, R.	Essex	Leicester Corporation 3½ per cent. Stock.	1,050 1 5
Farnley, R. (Leeds)	York	India 3 per cent. Stock	380 13 0
Feckenham, V.	Worcester	Birmingham Corporation 3½ per cent. Stock.	647 11 3
Fitz, R.	Salop	Leicester Corporation 3½ per cent. Redeemable Stock.	140 0 0
Flockton, V.	York	Caledonian Railway Company 4 per cent. Debenture Stock.	2,860 0 0
Framlingham, R.	Suffolk	India 3 per cent. Stock	303 15 5
Freshford, R.	Somerset	2¾ per cent. Consolidated Stock	72 5 2
Frome Selwood, V.	„	2¾ per cent. Consolidated Stock	72 12 7
Froyle, V.	Hants	London and South Western Railway Company 3 per cent. Debenture Stock.	812 0 0
Gainsborough, V.	Lincoln	Metropolitan 3 per cent. Stock	2,765 9 10
Gaywood, R.	Norfolk	2¾ per cent. Consolidated Stock	160 13 9
Goring, V.	Oxford	Great Western Railway Company 4 per cent. Debenture Stock.	373 0 0
Great Greenford, R.	Middlesex	2¾ per cent. Consolidated Stock	205 2 0
Gresford, V.	Denbigh	India 3 per cent. Stock	80 9 7
Hanley Castle, V.	Worcester	Birmingham Corporation 3 per cent. Stock.	44 11 9
Harewood, V.	York	India 3 per cent. Stock	4,938 4 5
Harthill, V.	Chester	Highland Railway Company 4 per cent. Debenture Stock.	440 0 0
Do.	„	London and South Western Railway Company 3 per cent. Debenture Stock.	563 0 0
Hartshead-cum-Clifton, V.	York	Manchester Corporation 3 per cent. Stock.	2,451 1 9
Haverfordwest, St. Martin, V.	Pembroke	Birmingham Corporation 3½ per cent. Stock.	1,96 12 4

No. 33.—Benefices on behalf of which Government Stocks, &c.—*cont.*

Benefice.	County.	Description of Stock.	Amount of Stock. £ s. d.
Hayes, R.	Kent	Bristol Corporation 3½ per cent. Stock	1,628 0 0
Do.	„	Birmingham Corporation 3½ per cent. Stock.	1,023 8 6
Do.	„	Hull Corporation 3½ per cent. Stock	1,422 4 2
Hayfield, V.	Derby	2¾ per cent. Consolidated Stock	72 14 6
Do.	„	Manchester Corporation 3 per cent. Stock.	500 0 0
Headingley, V.	York	Caledonian Railway Company 4 per cent. Debenture Stock.	1 562 0 0
Do.	„	Highland Railway Company 4 per cent. Debenture Stock.	1,597 0 0
Do.	„	Nottingham Corporation 3 per cent. Stock.	591 13 9
Heversham, V.	Westmoreland.	India 3 per cent. Stock	121 18 7
Hexham, R.	Northumberland.	Great Northern Railway Consolidated 4 per cent. Perpetual Preference Stock.	855 0 0
High Bickington, R. (*See* ANNUITIES also).	Devon	India 3 per cent. Stock	22 6 11
Highbridge, St. John the Evangelist, V. (*See* ANNUITIES also.)	Somerset	India 3 per cent. Stock	10 1 9
Holbeck, V.	York	Leeds Corporation 3½ per cent. Debenture Stock.	1,690 0 0
Do.	„	2¾ per cent. Consolidated Stock	5 19 0
Holywell, V.	Flint	Great Western Railway Company 4½ per cent. Debenture Stock.	288 0 0
Horfield, R.	Gloucester	Liverpool Corporation 3½ per cent. Stock.	106 8 6
Horsforth, V.	York	Manchester Corporation 3 per cent. Stock.	1,346 14 4
Do.	„	Nottingham Corporation 3 per cent. Stock.	1,360 11 9
How Caple with Sollershope, R.	Hereford	2¾ per cent. Consolidated Stock	943 7 11
Howgill, V.	York	Metropolitan 3¾ per cent. Stock	916 1 3
Do.	„	Great Western Railway Company 4 per cent. Debenture Stock.	753 0 0
Hunslet, St. Mary, V.	„	Great Northern Railway of Ireland 4 per cent. Debenture Stock.	900 0 0
Do.	„	Bradford Corporation 3½ per cent. Debenture Stock.	1,200 0 0
Ilkeston, St. Mary, V.	Derby	Great Western Railway Company 4½ per cent. Debenture Stock.	2,188 0 0
Do.	„	North Staffordshire Railway Company 4½ per cent. Debenture Stock.	1,124 0 0
Ingham, V.	Suffolk	London and North-Western Railway Company 3 per cent. Debenture Debenture Stock.	143 0 0
Islip, R.	Northampton	London, Brighton, and South Coast Railway Company 4½ per cent. Stock.	1,525 0 0
Do.	„	Great Western Railway Company 4½ per cent. Debenture Stock.	1,500 0 0
Kenchester, R.	Hereford	Birmingham Corporation 3½ per cent. Stock.	101 6 8
Kettering, R.	Northampton	India 3½ per cent. Stock	2,783 11 3
Do.	„	Midland Railway Company 4 per cent. Perpetual Preference Stock.	1,305 0 0
Do	„	Leicester Corporation 3 per cent. Redeemable Stock.	4,503 0 0
Do.	„	South Eastern Railway Company Consolidated 5 per cent. Preference Stock.	433 0 0
Kildwick, V.	York	India 3½ per cent. Stock	1,123 0 8
Do.	„	Bristol Corporation 3½ per cent. Debenture Stock.	874 0 0

No. 33.—Benefices on behalf of which Government Stocks, &c.—*cont.*

Benefice.	County.	Description of Stock.	Amount of Stock. £ s. d.
Killamarsh, R.	Derby	Midland Railway Company 3 per cent. Debenture Stock.	1,779 0 0
Kirkby Moorside, V.	York	Birmingham Corporation 3½ per cent. Stock.	112 6 9
Kirkby Overblow, R. (*see* ANNUITIES also).	„	India 3 per cent. Stock	10 3 5
Lampeter, V.	Cardigan	Great Western Railway Company 4 per cent. Debenture Stock.	475 0 0
Landford, R.	Wilts	Great Western Railway Company 4 per cent. Debenture Stock.	1,696 0 0
Laneast, V.	Cornwall	India 3 per cent. Stock	664 1 8
Langdale, V.	Westmorland	London and North Western Railway Company 3 per cent. Debenture Stock.	1,564 0 0
Layston, V.	Hertford	2¾ per cent. Consolidated Stock	942 3 11
Lee, St. John, R.	Northumberland.	Birmingham Corporation 3½ per cent. Stock.	684 17 3
Do.	„	Newcastle-on-Tyne Corporation 3½ per cent. Stock.	590 0 0
Do.	„	Brighton Corporation 3½ per cent. Stock.	917 8 2
Leiston, V.	Suffolk	Birmingham Corporation 3½ per cent. Stock.	1,248 11 8
Lindridge, V.	Worcester	India 3½ per cent. Stock	4,912 8 10
Little Addington, V.	Northampton	India 3 per cent. Stock	402 9 0
Little Ilford, R.	Essex	2¾ per cent. Consolidated Stock	7,518 1 0
Little Thurlow, R.	Suffolk	Metropolitan 3½ per cent. Stock	1,514 15 2
Llandwrog, R.	Carnarvon	Liverpool Corporation 3½ per cent. Stock.	166 9 1
Llanerchayron with Dihewid, V.	Cardigan	Liverpool Corporation 3½ per cent. Stock.	1,229 4 5
Do.	„	Bristol Corporation 3½ per cent. Stock.	1,197 0 0
Llanfair Waterdine	Salop	India 3 per cent. Stock	45 13 4
Llanfihangel Aberbythick.	Carmarthen	Midland Railway Company 4 per cent. Perpetual Preference Stock.	1,167 0 0
Llanfihangel Helygen, V.	Radnor	India 3½ per cent. Stock	849 8 10
Llanfihangel y Pennant, R.	Carnarvon	India 3 per cent. Stock	1,673 9 3
Llanlleonfel, V.	Brecon	India 3½ per cent. Stock	407 15 4
Lullingstone, R.	Kent	Birmingham Corporation 3½ per cent. Stock.	880 11 9
Lullington, V.	Derby	India 3 per cent. Stock	2,762 2 5
Lydford, R.	Devon	Great Northern Railway Company 3 per cent. Debenture Stock.	185 0 0
Malpas, R.	Chester and Flint.	2¾ per cent. Consolidated Stock	314 10 5
Mansergh, V.	Westmorland	2¾ per cent. Consolidated Stock	1,559 6 3
Melling, V.	Lancaster	Midland Railway Company 4 per cent. Perpetual Preference Stock.	526 0 0
Melsonby, R.	York	Birmingham Corporation 3½ per cent. Stock.	311 1 9
Middleton, St. George, R.	Durham	North Eastern Railway Company 4 per cent. Debenture Stock.	188 0 0
Middleton, V.	Westmorland	London and North-Western Railway Company 3 per cent. Debenture Stock.	960 0 0
Morthoe, V.	Devon	2¾ per cent. Consolidated Stock	60 16 9
Muker, V.	York	Manchester Corporation 3 per cent. Stock.	1,416 6 3

No. 33.—Benefices on behalf of which Government Stocks, &c.—*cont.*

Benefice.	County.	Description of Stock.	Amount of Stock. £ s. d.
Newcastle Emlyn, V.	Carmarthen	Bristol Corporation 3½ per cent. Stock	286 0 0
Newport, St. Woollos	Monmouth	Bank of Ireland Stock	414 8 2
Nichol Forest, V.	Cumberland	Caledonian Railway Company 4 per cent. Consolidated Preference Stock.	432 0 0
North Benfleet, R.	Essex	2½ per cent. Consolidated Stock	0 18 10
Northenden, R.	Chester	East Indian Railway Company Deferred Annuity of 14*l.* 17*s.*, representing a capital sum of.	330 0 0
Northop, V.	Flint	Great Western Railway Company 4 per cent. Debenture Stock.	56 0 0
Nuneham Courtenay, R.	Oxford	Birmingham Corporation 3½ per cent. Stock.	1,673 2 5
Odcombe, R.	Somerset	India 3½ per cent. Stock	462 10 10
Onibury, R.	Salop	Great Western Railway Company 5 per cent. Consolidated Preference Stock.	2,043 0 0
Orchard Leigh, R.	Somerset	Great Western Railway Company 4 per cent. Debenture Stock.	450 0 0
Ovingham, V.	Northumberland.	Birmingham Corporation 3½ per cent. Stock.	684 17 3
Pakefield, R.	Suffolk	India 3 per cent. Stock	62 7 6
Parracombe, R.	Devon	Birmingham Corporation 3½ per cent. Stock.	109 13 9
Pendleton, St. Thomas, V.	Lancaster	Manchester Corporation 3 per cent. Stock.	1,131 4 9
Pennant, V. (with Penybont).	Montgomery	Liverpool Corporation 3½ per cent. Stock.	846 19 10
Peper Harow, R.	Surrey	Metropolitan 2½ per cent. Stock	1,925 18 11
Pitney Sinecure, R.	Somerset	India 3 per cent. Stock	858 12 3
Plumbland, R.	Cumberland	India 3 per cent. Stock	16 17 6
Portslade, V.	Sussex	Metropolitan 3½ per cent. Stock	537 2 9
Pudsey, St. Lawrence, V.	York	Blackburn Corporation 4 per cent. Stock.	220 0 0
Do.	„	Bristol Corporation 3½ per cent. Stock	943 0 0
Do.	„	Caledonian Railway Company 4 per cent. Debenture Stock.	1,352 0 0
Quinton, R.	Worcester	2½ per cent. Consolidated Stock	163 3 4
Ravenstonedale, V.	Westmorland	London and North-Western Railway Company 3 per cent. Debenture Stock.	395 0 0
Do.	„	India 3½ per cent. Stock	824 13 11
Rennington, V., and Rock, V.	Northumberland.	London and South-Western Railway Company 3 per cent. Debenture Stock.	1,522 0 0
Rhyl, V.	Flint	India 3 per cent. Stock	99 12 4
Richards Castle, R.	Hereford and Salop.	Birmingham Corporation 3 per cent. Stock.	3,985 0 7
Do.	„	Liverpool Corporation 3½ per cent. Stock.	2,733 12 8
Rochdale, V.	Lancaster	2½ per cent. Consolidated Stock	5 4 8
Rockfield, V.	Monmouth	Nottingham Corporation 3 per cent. Stock.	1,653 16 4
Ross, R.	Hereford	2½ per cent. Consolidated Stock	70 8 8
Do.	„	Bristol Corporation 3½ per cent. Debenture Stock.	1,770 0 0
Royton, V.	Lancaster	Liverpool Corporation 3½ per cent. Stock.	462 14 3

No. 33.—Benefices on behalf of which Government Stocks, &c.—*cont.*

Benefice.	County.	Description of Stock.	Amount of Stock. £ s. d.
Rugby, R.	Warwick	Metropolitan 2½ per cent. Stock	1,639 13 0
Rushton, V.	Stafford	Caledonian Railway Company 4 per cent. Debenture Stock.	777 0 0
St. Arvan's, V.	Monmouth-	2¾ per cent. Consolidated Stock	14 9 0
Saxton, V.	York	Birmingham Corporation 3½ per cent. Stock.	2,149 17 6
Do.	„	Caledonian Railway Company 4 per cent. Debenture Stock.	1,580 0 0
Scotton, R.	Lincoln	Birmingham Corporation 3½ per cent. Stock.	265 4 11
Sedbergh, V.	York	Liverpool Corporation 3½ per cent. Stock.	1,278 8 3
Do.	„	Bristol Corporation 3½ per cent. Stock	910 0 0
Do.	„	Great Southern and Western Railway Company of Ireland 4 per cent. Debenture Stock.	820 0 0
Sewerby-with-Marton, &c., V.	„	India 3½ per cent. Stock	561 7 7
Shepton Mallett, R.	Somerset	2¾ per cent. Consolidated Stock	756 0 10
Southwell, R.	Nottingham	Midland Railway Company 3 per cent. Debenture Stock.	2,948 0 0
Spernall, R.	Warwick	Birmingham Corporation 3½ per cent. Stock.	1,291 15 9
Springfield, R.	Essex	India 3 per cent. Stock	141 10 9
Stanton-on-the-Wolds, R.	Nottingham	India 3 per cent. Stock	7 5 4
Do.	„	Great Indian Peninsula Railway Company 4 per cent. Debenture Stock.	600 0 0
Staveley, V.	Westmore-land.	Caledonian Railway Company 4 per cent. Debenture Stock.	707 0 0
Stetchworth, V.	Cambridge	Great Northern Railway Company 3 per cent. Debenture Stock.	4,897 6 8
Stockton, R. (*see also* ANNUITIES).	Salop	Bank of Ireland Stock	1,243 12 6
Stutton, R.	Suffolk	2¾ per cent. Consolidated Stock	1,877 8 4
Sutton, R.	Surrey	Midland Railway Company 3 per cent. Debenture Stock.	1,956 0 0
Do.	„	Liverpool Corporation 3½ per cent. Stock.	1,765 12 0
Do.	„	Metropolitan 3 per cent. Stock	1,907 10 8
Do.	„	Metropolitan 3½ per cent. Stock	882 2 2
Tansley, R.	Derby	Nottingham Corporation 3 per cent. Stock.	711 2 1
Tarrant Gunville, R.	Dorset	Cardiff Corporation 3½ per cent. Stock	856 14 6
Tatenhill, R.	Stafford	Birmingham Corporation 3½ per cent. Stock.	777 17 6
Tawstock, R.	Devon	Liverpool Corporation 3½ per cent. Stock.	93 2 11
Thetford, St. Cuthbert, V.	Norfolk and Suffolk.	Birmingham Corporation 3 per cent. Stock.	99 17 6
Thimbleby, R.	Lincoln	Brighton Corporation 3½ per cent. Redeemable Stock.	3,866 10 10
Thorner, V.	York	Huddersfield Corporation 3½ per cent. Stock.	3,230 0 0
Do.	„	India 3 per cent. Stock	603 14 3
Thorpe, V.	Surrey	Bank of Ireland Stock	121 0 5
Tibshelf, V.	Derby	India 3 per cent. Stock	4,348 14 11
Tiverton, St. Peter, R.	Devon	Liverpool Corporation 3½ per cent. Stock.	89 11 9

No. 33.—Benefices on behalf of which Government Stocks, &c.—*cont.*

Benefice.	County.	Description of Stock.	Amount of Stock. £ s. d.
Trusley, R.	Derby	South Eastern Railway Company 5 per cent. Debenture Stock.	850 0 0
Do.	„	Bristol Corporation 3½ per cent. Stock	1,229 0 0
Tushingham, St. Chad, V.	Chester	Brighton Corporation 3½ per cent. Redeemable Stock.	315 13 0
Do.	„	2¾ per cent. Consolidated Stock	52 7 9
Upway, R.	Dorset	India 3½ per cent. Stock	630 19 6
Wakefield, V.	York	Great Western Railway Company 5 per cent. Debenture Stock.	43 0 0
Walton-in-Gordano, R.	Somerset	Metropolitan 3½ per cent. Stock	280 18 3
Wanstead, R.	Essex	Brighton Corporation 3½ per cent. Stock.	1,370 0 0
Do.	„	Bristol Corporation 3½ per cent. Stock	983 5 6
Do.	„	Leeds Corporation 3½ per cent. Stock	900 0 0
Wargrave, V.	Berks	2¾ per cent. Consolidated Stock	1,000 0 0
Waters Upton, R.	Salop	Birmingham Corporation 3½ per cent. Stock.	1,025 10 5
Wellington, V.	„	Great Western Railway Company 4 per cent. Debenture Stock.	467 0 0
Do.	„	India 3½ per cent. Stock	699 19 6
West Malvern or Mathon, St. James, V.	Worcester	India 3 per cent. Stock	201 4 1
Weston, V. (Bath)	Somerset	2¾ per cent. Consolidated Stock	102 11 3
West Parley, R.	Dorset	Birmingham Corporation 3½ per cent. Stock.	98 19 3
Wettenhall, V.	Chester	India 3 per cent. Stock	230 7 2
Whitton, R.	Suffolk	Great Northern Railway Company 3 per cent. Debenture Stock.	194 13 4
Widford, R.	Hertford	North Eastern Railway Company 4 per cent. Debenture Stock.	604 0 0
Winchester, St. Michael, R.	Hants	India 3½ per cent. Stock	166 12 10
Do. St. Peter, Cheesehill, R.	„	Leicester Corporation 3½ per cent. Redeemable Stock.	2,532 8 9
Windermere, R.	Westmoreland.	India 3 per cent. Stock	54 6 11
Wishaw, R.	Warwick	Birmingham Corporation 3½ per cent. Stock.	1,046 8 9
Worksop, V.	Notts	India 3½ per cent. Stock	461 18 10
Wormesley, V.	Hereford	Furness Railway Company 4 per cent. Debenture Stock.	443 0 0
Wotton, R.	Surrey	Birmingham Corporation 3½ per cent. Stock.	3,424 7 2
Do.	„	Liverpool Corporation 3½ per cent. Stock.	768 12 5
Do.	„	South Eastern Railway Company 5 per cent. Debenture Stock.	1,500 0 0
Wrington, R.	Somerset	Bristol Corporation 3½ per cent. Debenture Stock.	2,197 0 0
Wyberton, R.	Lincoln	Metropolitan 3½ per cent. Stock	2,245 0 1
Wyken, V.	Warwick	Midland Great Western Railway of Ireland Company 4 per cent. Debenture Stock.	1,650 0 0
Do.	„	2¾ per cent. Consolidated Stock	5 11 2
Yalding, V.	Kent	India 3 per cent. Stock	39 12 6
		Total £	268,473 3 6

No. 33.—Benefices on behalf of which Government Stocks, &c.—*cont.*

Benefice.	County.	Description of Annuities.	Amount of Annuity.
		ANNUITIES.	£ s. d.
Amersham, R.	Bucks	East Indian Railway Company 27*l.*, less Sinking Fund	25 4 0
Baildon, V.	Yorks	Scinde, Punjaub, and Delhi Railway	75 0 0
Do.	„	Eastern Bengal Railway	70 0 0
Benson, V.	Oxford	East Indian Railway Company 17*l.*, less Sinking Fund	15 17 4
High Bickington, R.	Devon	Scinde, Punjaub, and Delhi Railway	33 0 0
Highbridge, Saint John the Evangelist, V.	Somerset	East Indian Railway Company 104*l.*, less Sinking Fund	97 1 4
Kirkby Overblow, R.	Yorks	East Indian Railway Company 126*l.*, less Sinking Fund	117 12 0
Stockton, R.	Salop	East Indian Railway Company 106*l.*, less Sinking Fund	98 18 8
Do.	„	Scinde, Punjaub, and Delhi Railway	106 0 0
		Total £	638 13 4

No. 34.

SUPERANNUATION ALLOWANCE made by the Commissioners, under the Act 28 & 29 Vict. c. 68, during the year preceding the 1st November 1894.

(*In continuation of Appendix No. 33 to the Forty-fifth Report.*)

Name.	Length of Service.	Salary.	Superannuation Allowance.
		£ s. d.	£ s. d.
Mr. William Barrie Clayton, an Extra Clerk.	1 year, 11 months, and 22 days.	78 4 3	2 12 1

NOTE.—This allowance is in addition to a pension payable out of the Consolidated Fund in respect of subsequent service in the War Office.

THIRTY-EIGHTH REPORT

OF THE

COMMISSIONERS OF HER MAJESTY'S INLAND REVENUE

For the Year ended 31st March 1895,

WITH

APPENDIX.

Presented to Parliament by Command of Her Majesty.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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1895.

[C.—7854.]

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THIRTY-EIGHTH REPORT.

TO THE LORDS COMMISSIONERS OF HER MAJESTY'S TREASURY.

MAY IT PLEASE YOUR LORDSHIPS,

WE have the honour to submit our Report on the Revenue under our management for the year ended on the 31st of March 1895.

	£
The gross receipt of duties, &c. for which the Department has had to account, amounted in the past year to - - - -	70,337,846
Of this the Customs and Post Office collected - - - - -	7,741,187
Leaving as the actual receipt by officers of the Inland Revenue Department - -	£62,596,659

Excluding the receipts transferred to Local Taxation and other Accounts, the following is a general statement of Inland Revenue net receipt as compared with the prior year.

	Year ended 31st March		Increase.	Decrease.
	1895.	1894.		
	£	£	£	£
Excise - -	25,875,626	25,246,861	628,765	—
Stamps - - -	14,587,684	12,783,633	1,804,051	—
Land Tax -	1,021,705	1,003,111	18,594	—
Inhabited House Duty -	1,462,373	1,440,627	21,746	—
Income Tax - -	15,649,362	15,342,363	306,999	—
Total Inland Revenue -	58,596,750	55,816,595	2,780,155	—

The increase under Excise was due to the augmented duties on Beer and Spirits imposed as from 17 April 1894.

Under Stamps, the increase occurred under the new scheme of "Death Duties" and under "Deeds and other Instruments."

The increase under Income Tax is due to the additional Penny imposed, after making allowance for the concessions granted in the Budget of the year, *vide* page 39.

EXCISE.

NET RECEIPT in the Years ended 31st March 1895 and 1894.

—	Year ended 31st March		Increase.	Decrease.
	1895.	1894.		
	£	£	£	£
Beer Duty - -	*10,102,050	*9,536,948	565,102	—
Spirit „ - - -	*15,269,296	*15,189,345	79,951	—
Chicory „ - -	1,523	834	689	—
Coffee mixture labels -	2,101	2,016	85	—
Railway duty - -	260,694	279,093	—	18,399
Charges on deliveries from bonded warehouses, &c. - -	3,876	4,061	—	185
Licences - -	*236,086	*234,564	1,522	—
Total - -	25,875,626	25,246,861	647,349	18,584
			Net Increase -	£628,765

* After deducting proceeds of Duties transferred to Local Taxation Account, &c. (*see* Statement, page 62).

The further sum of 732,403*l.* was also raised under Spirit Duty at 6*d.* additional per gallon, under the 7th section of Act 53 Vict., c. 8. This amount was paid over direct to the Local Taxation Account. *See* p. 62.

SPIRITS.

NUMBER of PROOF GALLONS of BRITISH SPIRITS distilled in each Kingdom in the Years ended 31st March 1895 and 1894.

—	Year ended	
	31st March 1895.	31st March 1894.
	Gallons.	Gallons.
England - -	9,954,964	10,182,675
Scotland - - -	22,235,958	21,472,441
Ireland - - -	12,679,435	13,293,078
United Kingdom - -	44,870,357	44,948,194

QUANTITIES of BRITISH SPIRITS charged with Duty in the Years ended 31st March 1895 and 1894.

Year ended 31st March	England.	Scotland.	Ireland.	United Kingdom.
	Gallons.	Gallons.	Gallons.	Gallons.
1895 - - -	11,982,512	10,546,318	7,504,690	30,033,520
1894 - - -	12,632,227	10,740,546	7,850,071	31,222,844
Decrease - -	649,715	194,228	345,381	1,189,324

DISTILLERIES.

NUMBER at WORK in each Kingdom during Years ended 30th September 1894 and 1893.

	Year ended	
	30th Sept. 1894.	30th Sept. 1893.
England - -	11	11
Scotland - - -	132	132
Ireland - -	27	28

ESTIMATE of QUANTITIES of Principal Materials used in Distilleries.

	Year ended	
	30th September 1894.	30th September 1893.
Malt - - -	1,049,815 Quarters	1,020,769 Quarters
Unmalted Grain -	1,103,613 „	1,098,272 „
Molasses - -	409,985 Cwt.	409,777 Cwt.
Rice - - -	62,286 „	36,660 „
Sugar - - -	27,867 „	26,414 „
Honey - - -	—	21 „
Dari - - -	43,804 Cwt.	114,882 „
Cockle Seed - -	—	146 „
Millet Seed - -	—	172 „

The general distribution of spirits, whether for consumption as beverage, exportation to other countries, or for methylation and use in the arts and manufactures, is shown in the tables which follow.

QUANTITIES of BRITISH SPIRITS consumed as Beverage in the Years ended 31st March 1895 and 1894. (*See* Appendix, p. xvi.)

Year ended 31st March	England.	Scotland.	Ireland.	United Kingdom.
	Gallons.	Gallons.	Gallons.	Gallons.
1895 - -	19,231,943	6,019,430	4,039,927	29,291,300
1894 - - -	19.765,125	6,422,289	4,264,968	30,452,382
Decrease - - -	533,182	402,859	225,041	1,161,082
Per-centage of Decrease -	2·69	6·27	5·27	3·81
Quantity consumed per head of population in 1894–5 - - -	·64	1·46	·88	·75
Population 1894 (Estimated to middle of Year) - -	30,060,763	4,124,69[illegible]	4,593,577	38,779,031

The rate of duty on home-made spirits was raised from 17th April 1894 by 6*d.* a gallon to 10*s.* 6*d.* a gallon (excluding 6*d.* per gallon for Local Taxation).

Under the 29th section of the Finance Act 1894, this increased rate of duty was imposed until 1st July 1895.

Prior to the resolution of the House of Commons raising the rate of duty, the withdrawals from warehouses of spirits for consumption were heavy, but the increase in the rate appears to have met with much opposition by the trade generally, and led to the duty-paid stocks being kept extremely low for the remainder of the year.

Again, there is reason to believe that Retailers of Spirits reduced to some extent the strength of spirits prior to sale. These circumstances account for the decline in the consumption of 1,161,082 gallons above shown.

The moderate increase estimated in the Budget under "Spirits" was not realised by 330,700*l.*

PLAIN FOREIGN SPIRITS ENTERED FOR CONSUMPTION.

NUMBER of PROOF GALLONS of PLAIN FOREIGN SPIRITS duty paid (to Customs) in the UNITED KINGDOM in the Years ended 31st March 1895 and 1894.

Year ended 31st March	Proof Gallons.
1895 - - -	1,154,263
1894 - - - -	1,176,118

NUMBER of PROOF GALLONS of BRITISH SPIRITS remaining in Bonded Warehouses in each of the Three Kingdoms on the 31st March 1895 and 1894 respectively.

	Year ended 31st March	
	1895.	1894.
	Gallons.	Gallons.
England - -	10,862,765	10,667,355
Scotland - - -	65,073,328	61,275,754
Ireland - - -	32,259,309	31,370,099
Total - -	108,195,402	103,313,208

NUMBER of GALLONS of BRITISH SPIRITS EXPORTED from the UNITED KINGDOM in the Years ended 31st March 1895 and 1894.

To what Countries.	Year ended 31st March	
	1895.	1894.
	Gallons.	Gallons.
To Sweden and Norway - - - -	78,668	70,706
„ France - - - - -	35,770	30,704
„ Portugal, Azores, and Madeira - - - -	4,957	16,101
„ Italy - - - - - -	6,197	4,048
„ Greece - - - - - -	5,681	12,173
„ Turkey - - - - -	27,163	33,319
„ West Coast of Africa (British) - - - -	252,188	287,373
„ „ „ (Foreign) - -	20,714	34,066
„ United States of America - - - -	214,509	176,731
„ Channel Islands - - - - -	36,864	31,959
„ British Possessions in South Africa - - -	330,845	287,069
„ British East Indies - - - -	581,708	525,384
„ „ West India Islands and British Guiana -	84,136	89,396
„ Australasia - - - - -	1,534,786	1,304,513
„ British North America - - - - -	241,521	265,571
„ Other Countries - - - -	398,395	379,513
Total - - -	3,854,102	3,548,626

NUMBER of GALLONS of BRITISH and FOREIGN SPIRITS received for Methylation in the Years ended 31st March 1895 and 1894.

Year ended 31st March	England.	Scotland.	Ireland.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.
1895 - - -	3,180,734	371,480	34,789	3,587,003
1894 - - -	3,124,308	384,107	35,171	3,543,586
Increase -	56,426	—	—	43,417
Decrease -	—	12,627	382	—

ILLICIT DISTILLATION.

Year ended 31st March	Number of Detections made.			
	England.	Scotland.	Ireland.	United Kingdom.
	No.	No.	No.	No.
1895 - -	4	10	1,107	1,121
1894 - -	6	16	1,392	1,414

SPIRITS (HOME MADE).

STATEMENT showing the MANUFACTURE and DISTRIBUTION of SPIRITS in the UNITED KINGDOM during the Year ended 31st March 1895.

	Gallons.		Gallons.
In warehouse on 31st March 1894 - - -	103,313,208	*Distribution.*	
In transit from distilleries, &c.	647,732	Spirits delivered for home consumption - - Galls. 29,291,300	
	103,960,940	Spirits exported, used for fortifying wine, ship's stores, &c. - - 4,854,927	
Manufacture.		Spirits, methylated 3,118,068	
Distilled in 1894–95 - -	44,870,357	Deficiencies allowed (less Increases in Racking, &c.) - 3,371,600	40,635,895
		Balance in warehouse on 31st March 1895 - -	108,195,402
	148,831,297		148,831,297

BEER.

NUMBER of BARRELS upon which DUTY was paid within the Year, Exports on Drawback, &c., and Quantity retained for Home Consumption in the Years ended 31st March 1895 and 1894.

	Year ended 31st March 1895.		
	Number of Barrels of Beer		
	Upon which Duty was paid within the Year.	Quantity Exported on Drawback or repaid.	Net Quantity retained for Home Consumption.
	Barrels.	Barrels.	Barrels.
England - - -	27,419,795	245,551	27,174,244
Scotland - -	1,782,019	234,753	1,547,266
Ireland - - -	2,677,583	16,755	2,660,828
United Kingdom -	31,879,397	497,059	31,382,338

	Year ended 31st March 1894.		
	Number of Barrels of Beer		
	Upon which Duty was paid within the Year.	Quantity Exported on Drawback or repaid.	Net Quantity retained for Home Consumption.
	Barrels.	Barrels.	Barrels.
England - -	27,888,402	246,198	27,642,204
Scotland - -	1,733,407	218,812	1,514,595
Ireland - -	2,651,981	18,954	2,633,027
United Kingdom - -	32,273,790	483,964	31,789,826

The full net receipt of beer duty in the year amounted to the large sum of 10,494,329*l*, representing an increase of 560,008*l*. compared with the preceding year.

Under the seventh section of Act 53 Vict. c. 8., 3*d*. duty on each barrel of beer brewed was surrendered to the Local Taxation Account. This amounted to 392,279*l*., leaving for Imperial purposes 10,102,050*l*.

The duty on beer brewed was raised as from the 17th April 1894 by 6*d*. a barrel to 6*s*. 6*d*. a barrel (irrespective of the 3*d*. per barrel assigned to local taxation). This increased rate of duty, like that under spirits, was imposed until the 1st July 1895.

BEER CHARGED WITH DUTY.†

	Number of Barrels of Beer.					
	Year ended 31st March					
	1895.			1894.		
	Brewed by		Total.	Brewed by		Total.
	Brewers for sale.	Other Brewers.		Brewers for sale.	Other Brewers.	
	Barrels.	Barrels.	Barrels.	Barrels.	Barrels.	Barrels.
England -	27,207,927	40,877	27,248,804	27,754,602	44,373	27,798,975
Scotland -	1,758,852	27	1,758,879	1,744,473	39	1,744,512
Ireland -	2,670,801	2	2,670,803	2,639,249	2	2,639,251
United Kingdom	31,637,580	40,906	31,678,486	32,138,324	44,414	32,182,738

† This table includes beer made in the month of March, the duty upon which is not payable to revenue within the financial year.

The quantity of beer brought to charge in the past year in the United Kingdom shows a decrease of 1·56 per cent. compared with the charge of the previous year. The percentages of difference for the separate parts of the United Kingdom are: England, decrease 1·98; Scotland, increase ·82; and Ireland, increase 1·19.

The increased yield of the duty (Imperial) over that of the prior year, viz., 565,102*l.*, proved to be almost identical with the Budget Estimate, although the quantity actually retained for consumption was less than that in the prior year by 407,500 barrels. The greater part of this falling off, however, occurred in the month of February 1895, when the weather was unusually severe, and much restricted the manufacture.

Brewing for Domestic Use.

The amount of duty, 13,720*l.*, charged on beer so brewed, is included in the gross beer duty, but the following table will show to what extent domestic brewing is carried on under licence, but exclusive of what is produced by cottage brewers exempt from payment of licence duty.

Number of Persons Licensed in the Year ended 31st March 1895, and the Amount of Duty charged.

Year ended 31st March 1895.	Number of Licences issued to				Amount of Licence Duty charged.*
	Persons liable to Beer Duty.	Persons not liable to Beer Duty.		Total.	
	At 4*s.*	At 9*s.*	At 4*s.*		
	No.	No.	No.	No.	£ *s.* *d.*
England - - -	3,906	4,760	8,100	16,766	4,545 7 0
Scotland - -	7	31	236	274	62 11 0
Ireland - - -	1	—	—	1	0 4 0
Total - -	3,914	4,791	8,336	17,041	4,608 2 0

* Including arrears of duty for which no licences were issued.

The number of persons licensed for domestic brewing continues to decrease. The number for 1894–95 was 17,041, as against 17,199 for 1893–94, and the duty charged has fallen slightly to 13,720*l.* from 13,877*l.*

BEER IMPORTED FROM ABROAD.

—	Year ended 31st December 1894.	Year ended 31st December 1893.
	Barrels.	Barrels.
Spruce - - - - -	1,531	1,522
Beer, &c. - - -	41,590	42,241

ESTIMATED CONSUMPTION OF BEER, SPIRITS, &c., PER HEAD.

STATEMENT showing the TOTAL QUANTITIES of BRITISH, FOREIGN and COLONIAL SPIRITS, FOREIGN WINES, BEER, TEA, COFFEE, and COCOA, retained for HOME CONSUMPTION in the Years ended 31st December 1852, 1862, 1872, 1882, 1887, 1888, 1889, 1890, 1891, 1892, 1893, and 1894; and the Quantity of each consumed per head of Population.

Year ended 31st Dec.	Population	CONSUMPTION OF														Year ended 31st Dec.
		British Spirits.		Foreign and Colonial Spirits.		Gallons per head of Spirits of all kinds.	Foreign Wines.		Beer.		Tea.		Coffee.		Cocoa.		
		Gallons.	Gallons per head.	Gallons.	Gallons per head.		Gallons.	Gallons per head.	Barrels.	Barrels per head.	Pounds.	Pounds per head.	Pounds.	Pounds per head.	Pounds.	Pounds per head.	
1852	27,448,257	25,200,879	·918	4,866,259	·177	1·095	6,346,061	·231	16,732,454	·610	54,713,034	1·993	34,978,432	1·274	3,328,528	·121	1852
1862	29,243,610	18,836,187	·644	5,181,245	·177	·821	9,764,155	·334	19,327,191	·661	78,793,977	2·694	34,451,766	1·178	3,622,433	·124	1862
1872	31,874,183	26,872,183	·843	9,047,206	·283	1·126	16,765,444	·526	28,171,661	·884	127,661,360	4·005	31,173,555	·978	7,791,763	·244	1872
1882	35,207,613	28,554,264	·811	8,314,283	·236	1·047	14,339,070	·407	27,023,616	·768	164,958,230	4·685	31,214,553	·887	11,928,549	·339	1882
1887	36,586,412	25,969,776	·710	7,604,567	·208	·918	13,593,999	·372	27,726,208	·758	183,561,835	5·017	29,315,926	·801	16,109,473	·440	1887
1888	36,865,180	25,963,593	·704	8,174,592	·222	·926	13,417,272	·364	27,874,301	·756	185,416,238	5·030	30,551,634	·829	18,215,019	·494	1888
1889	37,160,446	27,183,351	·731	8,607,815	·232	·963	14,074,188	·379	*29,823,844	·803	185,578,298	4·994	28,330,122	·762	18,461,104	·497	1889
1890	37,461,051	29,110,431	·785	8,964,206	·239	1·024	14,924,175	·398	31,236,817	·834	193,949,452	5·177	28,031,484	·748	20,225,349	·540	1890
1891	37,803,058	30,744,259	·813	8,386,775	·221	1·034	14,774,698	·390	31,667,266	·837	202,396,631	5·353	28,636,007	·757	21,595,055	·571	1891
1892	38,109,329	31,355,267	·822	8,112,014	·212	1·034	14,538,048	·381	31,509,694	·826	207,055,679	5·433	28,224,008	·740	20,795,271	·545	1892
1893	38,429,992	29,857,987	·777	7,833,486	·203	·980	14,085,101	·366	31,594,350	·822	208,036,017	5·413	26,598,462	·692	20,862,705	·542	1893
1894	38,779,031	29,893,576	·770	7,607,217	·196	·966	13,776,403	·355	31,745,462	·818	214,259,315	5·525	26,575,095	·685	22,426,508	·578	1894

* From 16th April 1889 the duty on beer by relation to worts is charged on a specific gravity of 1·055 instead of 1·057 degrees to the barrel.

ESTABLISHMENT LICENCES, &c.*

AN ACCOUNT of the NUMBER of ESTABLISHMENT and DOG LICENCES issued in the Years ended 31st March 1895 and 1894, and the AMOUNT of DUTY charged thereon.

DESCRIPTION.	Year ended 31st March 1895.				Year ended 31st March 1894.			
	Number of Licences issued.			Amount of Duty charged.†	Number of Licences issued.			Amount of Duty charged.†
	England.	Scotland.	Great Britain.		England.	Scotland.	Great Britain.	
	No.	No.	No.	£	No.	No.	No.	£
Male Servants	172,785	18,192	190,977	143,459	171,692	18,158	189,760	142,476
Carriages, Whole year:								
Hackney, at 15*s.*	89,242	13,117	102,359	76,769	90,197	12,556	102,753	77,065
Other than Hackney, at 2*l.* 2*s.*	41,485	5,428	46,913	98,517	42,067	5,531	47,598	99,956
Do. do. at 1*l.* 1*s.*	68,909	7,636	76,545	80,372	71,170	7,885	79,055	83,008
Do. do. at 15*s.*	257,068	27,788	284,856	213,918	259,694	27,671	287,365	215,728
Part year:								
Hackney, at 7*s.* 6*d.*	748	163	911	342	729	75	804	301
Other than Hackney, at 1*l.* 1*s.*	279	21	300	315	254	24	278	292
Do. do. at 10*s.* 6*d.*	489	48	537	282	432	46	478	251
Do. do. at 7*s.* 6*d.*	2,173	202	2,375	891	1,860	203	2,063	774
Total Carriages	460,393	54,403	514,796	471,406	466,403	53,991	520,394	477,375
Armorial Bearings, at 42*s.*	13,850	1,290	15,140	31,794	13,944	1,309	15,253	32,031
Do. at 21*s.*	37,831	2,813	40,644	42,795	37,701	2,822	40,523	42,756
Total Armorial Bearings	51,681	4,103	55,784	74,589	51,645	4,131	55,776	74,787
Dogs, at 7*s.* 6*d.*	1,190,387	103,144	1,293,531	485,151	1,142,451	100,357	1,242,808	466,124

* The proceeds of these licences have been surrendered to Local Taxation.

† Including duty for which no licences were issued.

GUN AND GAME LICENCES.*

An Account of the Number of Gun and Game Licences issued in the Years ended 31st March 1895 and 1894, and of the Amount of Duty charged thereon.

Description of Licence.	Year ended 31st March 1895.					Year ended 31st March 1894.				
	Number of Licences issued.				Amount of Duty charged.†	Number of Licences issued.				Amount of Duty charged.†
	England.	Scotland.	Ireland.	United Kingdom.		England.	Scotland.	Ireland.	United Kingdom.	
	No.	No.	No.	No.	£	No.	No.	No.	No.	£
Gun - - -	167,335	17,962	14,153	199,450	99,732	162,881	18,816	14,011	195,708	97,860
Game, to kill -	48,766	7,485	4,358	60,609	170,205	50,587	7,557	4,554	62,698	176,361
„ (occasional) to kill.	5,230	819	613	6,662	6,662	5,808	747	593	7,148	7,148
„ to deal in -	3,379	397	129	3,905	7,810	3,286	396	140	3,822	7,644

Note.—For England and Scotland the proceeds of these licences have been surrendered to Local Taxation.

† Including duty for which no licences were issued.

CHICORY.

Year ended 31st March.	Quantity charged with Duty.
	Cwts.
1895 - - -	2,336
1894 - - -	1,648
Increase -	688

COFFEE MIXTURE LABELS.

The following table gives the number of coffee labels issued up to the 31st March 1895, and the net amount of revenue received:—

	½*d.* Labels.	1*d.* Labels.	Net Amount received.
	No.	No.	£ s. d.
England - - -	498,027	242,232	2,040 8 11½
Scotland - - -	7,209	1,860	22 15 4½
Ireland - - -	14,840	1,754	38 4 6
Total -	520,076	245,846	2,101 8 10
Year 1893–94 - - -	*462,947*	*252,692*	*2,015 15 10½*
Increase - - -	57,129	—	85 12 11½
Decrease - -	—	6,846	—

The following table gives the receipts since 1882–83, in which year the duty was first imposed:—

Year.	½*d.* Labels.	1*d.* Labels.	Net Amount received.
			£ s. d.
1882–83 - -	1,440,305	802,434	6,344 2 2½
1883–84 - -	1,432,203	645,429	5,673 0 10½
1884–85 - -	1,110,664	539,893	4,571 0 9
1885–86 - -	1,021,868	446,525	3,989 8 3
1886–87 - -	799,914	370,971	3,212 4 0
1887–88 - -	704,862	332,921	2,856 12 8
1888–89 - -	670,050	309,828	2,686 17 9
1889–90 - -	607,563	280,190	2,433 4 3½
1890–91 - -	667,260	280,960	2 560 4 10½
1891–92 - -	635,830	282,281	2,486 3 0
1892–93 -	579,868	314,504	2,626 16 6
1893–94 - -	462,947	252,692	2,015 15 10½
1894–95 - -	520,076	245,846	2,101 8 10

RAILWAY PASSENGER DUTY.

Year ended 31st March	Amount of Duty charged.
	£ s. d.
1895 - - -	259,028 12 11
1894 - - -	284,403 17 7
Decrease - -	25,375 4 8

For actual receipt within the year *see* page 6.

The decrease is due to diminished passenger traffic receipts chargeable with duty.

CUSTOMS DUTIES RECEIVED BY INLAND REVENUE (BONDED WAREHOUSES).

AMOUNT of DUTY received by the INLAND REVENUE in the UNITED KINGDOM, in the Years ended 31st March 1895 and 1894, in respect of Foreign Spirits, Wines, and Dry Goods delivered from Excise Warehouses.

Description.	Year ended 31st March		Increase.	Decrease.
	1895.	1894.		
	£	£	£	£
*Foreign spirits - -	783,641	803,124	—	19,483
Foreign wines - -	150,690	165,337	—	14,647
Chicory - - -	1,716	1,369	347	—
Cocoa - -	9	—	9	—
Coffee - - -	193	655	—	462
Currants - - -	17	—	17	—
Playing cards - -	4	196	—	192
Plums - - -	—	9	—	9
Prunes - -	3	27	—	24
Raisins - - -	9	19	—	10
Tea - - -	29,114	29,732	—	618
Tobacco - -	1,162,964	1,246,818	—	83,854
Total - -	2,128,360	2,247,286	373	119,299
			Net Decrease £118,926.	

* Rate of duty raised as from 17th April 1894 to correspond with increased duty under "Excise."

STAMPS.

NET RECEIPT in the Years ended 31st March 1895 and 1894.

	Year ended 31st March		Increase.	Decrease.
	1895.	1894.		
Death Duties:—	£	£	£	£
Estate Duty (1894)	†2,781,579	—	2,781,579	—
Probate, Inventory, and Account Duty	†1,108,360	†2,363,059	—	1,254,699
Temporary Estate Duty (under Act of 1889):				
Personalty	471,948	1,069,183	—	597,235
Realty	193,658	163,045	30,613	—
Legacy Duty	2,808,967	2,736,564	72,403	—
Succession Duty	1,350,430	1,246,945	103,485	—
Total Death Duties	*8,714,942*	*7,578,796*	*2,988,080*	*1,851,934*
Corporation Duty	39,401	37,836	1,565	—
General Stamps:—				
Deeds and other Instruments	2,867,120	2,284,567	582,553	—
Securities to Bearer	127,832	141,284	—	13,452
Foreign and Colonial Share Certificates, &c.	—	2,696	—	2,696
Joint Stock Companies' Capital.	159,870	131,466	28,404	—
Contract Notes above 1*d.*	112,135	80,078	32,057	—
Bills of Exchange and Promissory Notes.	626,142	646,813	—	20,671
Bankers' Notes	31	**11*	42	—
Composition for Duty on Bankers' Bills and Notes	121,717	122,326	—	609
Cards	19,561	18,832	729	—
Licences and Certificates	166,900	165,168	1,732	—
Life Insurances	57,522	54,795	2,727	—
Marine Insurances	136,883	139,005	—	2,122
Patent Medicines	234,881	213,210	21,671	—
Receipt, Draft, and other 1*d.* Inland Revenue Stamps	1,202,747	1,166,772	35,975	—
Total	14,587,684	12,783,633	3,695,535	1,891,484
			Net Increase £1,804,051	

* Repayment in excess of receipt.

† After deducting portion of Duty surrendered to Local Taxation Account, &c. (*see* page 62).

Death Duties.—The great changes introduced into the system of the Death Duties by the Finance Act, 1894, call for some fuller explanation of the above figures than it is usual to give in

an ordinary year. It is impossible to enter here into the complicated details of the Act just mentioned. But its main outlines are comparatively simple, and they are all that it is necessary to refer to in dealing with its financial effects.

The Death Duties in force in this country may be roughly divided into two classes:—First, duties such as the Probate Duty, imposed upon the property passing on the death of any person irrespective of its destination; and, secondly, duties such as the Legacy Duty, imposed upon the benefit derived by the successor or successors to the property of the deceased and varying in rate according to the degree of the relationship between the deceased and the beneficiary. It was with the duties of the former kind that the Finance Act, 1894, primarily dealt. It swept away, in the case of persons dying after the 1st August 1894, all the previously existing duties of this character, viz., the Probate Duty, which was a tax upon personal property passing by will, or under intestacy, the Account Duty under the Acts of 1881 and 1889, which was intended as a buttress to the Probate Duty and was, like it, confined to personalty, the additional Succession Duties of 1888, which were a tax upon real property and settled personalty, and the 1 per cent. Estate Duty of 1889, which was a temporary tax imposed for seven years only upon all property, whether real or personal, exceeding 10,000*l.* in amount. For all these duties the Finance Act, 1894, substituted a single tax, called, like that of 1889, Estate Duty, and which it is therefore necessary to distinguish for the present as "New Estate Duty" or "Estate Duty, 1894," a tax not temporary but permanent, applying to all the property of a deceased person, real or personal, settled or unsettled, of which he had at his death either the absolute control or the usufruct, and graduated according to the total amount of such property. The scale of graduation was as follows:—

Property not exceeding 300*l.* gross - - - 30*s.*
„ „ 500*l.* „ - - - 50*s.*

	£		£	Per cent. £	*s.*
Exceeding	100	net and not exceeding	500	net -	1 0
„	500	„ „	1,000	„ -	2 0
„	1,000	„ „	10,000	„ -	3 0
„	10,000	„ „	25,000	„ -	4 0
„	25,000	„ „	50,000	„ -	4 10
„	50,000	„ „	75,000	„ -	5 0
„	75,000	„ „	100,000	„ -	5 10
„	100,000	„ „	150,000	„ -	6 0
„	150,000	„ „	250,000	„ -	6 10
„	250,000	„ „	500,000	„ -	7 0
„	500,000	„ „	1,000,000	„ -	7 10
„	1,000,000	- -	- -	-	8 0

Property not exceeding 100*l.* net is free from duty.

The two great characteristics of the new duty are graduation and aggregation. Neither of these features is entirely new. There was a slight element of graduation in the old Probate Duty, while the temporary Estate Duty of 1889 admitted the principle to the extent of putting a special tax on properties over 10,000*l.* Aggregation, too, of the deceased's own property passing under his will or intestacy had been recognised in the latter Act. But though neither graduation nor aggregation are absolutely novel, they have never, before the Act of 1894, been carried out in so complete and systematic a manner in the legislation of this country.

This is not the place to dwell upon the arguments for and against graduation. But it may be pointed out that, if the principle of graduation is to be consistently carried out, aggregation is inevitable.

There may be a great variety of opinions as to the extent to which aggregation should go—whether, for instance, property, in which a deceased person had only a life interest, should be added to property, of which he had the absolute control, in determining the amount of his aggregate estate. But aggregation of some sort is evidently necessary if the principle of graduation is not to be defeated; for it would be absurd that, under a system of graduation, an estate worth 100,000*l.*, 50,000*l.* being personalty and 50,000*l.* realty, should pay duty at a lower rate than an estate of 60,000*l.*, consisting only of personalty or only of realty.

But while aggregation is essential to the new system, the application of this principle is beset with the greatest difficulties, legal and administrative. The greater part of the discussion of the Finance Bill of last year in the House of Commons turned upon questions of detail arising out of it, and the provisions for carrying aggregation into effect present problems of interpretation and administration which only time and practice can solve, and which in some instances, no doubt, will only be set at rest by authoritative decisions of the courts.

It would, indeed, be impossible to exaggerate the burden which the inevitable complexities of the new law have thrown upon that section of the Inland Revenue Department which is concerned with the collection of the Death Duties, and the Board feel bound to pay a special tribute to the zeal, the energy, and the capacity with which the head of the Legacy Duty Office, Sir William Karslake, and his staff, have devoted themselves to grappling with the great mass of novel and difficult work thrown upon them throughout the past year. Some increase in the numbers of this office has already been made, and a further increase will soon be necessary.

The financial effects of the great change in the Death Duties, which came into force on the 2nd August 1894, will be seen from the above table, and are further illustrated by the more detailed statistics given in the Appendix (pages xxv–xxviii). These

statistics are much fuller than any figures, dealing with the same subject, that have been published in earlier reports of this Board, and arrangements have been made for keeping a very complete and accurate analysis of the new Estate Duty, and of the various sources from which it is derived, for future years. The experience of eight months, during less than half of which the new duty was in full operation, does not of course justify any confident anticipations as to its ultimate financial result. It will take a number of years before that result can be fully appreciated. In introducing the Budget of 1894, the Chancellor of the Exchequer stated that he expected the change in the system of Death Duties to result in a net increase of revenue from that head of about 1,000,000*l.* in 1894-95, and of between three and four millions a year when the new Estate Duty had come into full operation. These estimates were, as he pointed out, necessarily approximate. "The experience of the Succession Duty," he said, "which so "largely disappointed the expectations formed of it, and which "has not yet realised three-fourths of what was expected 40 years "ago, teaches a lesson of caution and diffidence in the prediction "of the results of so great a change in which we have so little "experience to guide us."

The actual result for 1894–95, so far as Imperial taxation was concerned, was an increase of 960,258*l.* on the total yield of the Death Duties, other than Legacy and Succession Duties, as compared with 1893–94.

The Probate and Account Duties, which, as has been explained, were no longer payable on the estates of persons dying after 1st August, fell off by 1,254,699*l.* The temporary Estate Duty of 1889, which was similarly affected by the Finance Act, fell off by 566,622*l.* On the other hand the New Estate Duty brought in 2,781,579*l.*

The simplest method of gauging the financial effect of the new system for the year 1894–95 is to compare the yield of the Probate, Account, and temporary Estate Duties for 1893–94 (during the whole of which year they were in full operation) with the yield of these same duties for 1894–95 plus the yield of the New Estate Duty. The comparison works out as follows:—

1893–94.	1894–95.
Probate, Account, and Temporary Estate Duty.	Probate, Account, Temporary Estate Duty, and New Estate Duty.
3,595,287*l.*	4,555,545*l.*
	Increase, 960,258*l.*

The manner in which the New Estate Duty has gradually replaced the old duties is illustrated by the following table (000's of £'s.).

	Probate and Account Duties.	Old Estate Duty.	Total Old Duties.	New Estate Duty.
	£	£	£	£
July - - - -	229	136	365	Nil.
August - - -	118	67	185	16
September - - -	64	36	100	133
October - - -	42	24	66	286
November - - -	30	21	51	392
December - - -	18	23	41	390
1895.				
January - - - -	10	19	29	461
February - - -	14	15	29	507
March - - - -	18	20	38	597

The tables in the Appendix already referred to show, *inter alia*, in what proportions different classes of property contributed to the New Estate Duty. A fundamental principle of that duty was to impose, for the first time, an identical tax on all kinds of property passing at death—on personalty, which had hitherto been subject to Probate Duty, as well as on realty and settled personalty, which had been free from that, or any similar tax, except the Additional Succession Duties of 1888, and, in cases of estates over 10,000*l.*, the Estate Duty of 1889.

It will be seen from Statement I. in the Appendix that the total amount of capital paying Estate Duty in 1894–95 was (in round thousands) 83,604,000*l.* Of this 74,341,000*l.* was personalty and 9,263,000*l.* realty. Of the 74,341,000*l.* personalty, 68,779,000*l.* was property in the United Kingdom passing by will, or under intestacy, which but for the Finance Act of 1894 would have been subject to Probate Duty; the remainder, 5,562,000*l.*, was personalty, which under the old state of things was not subject to Probate Duty, though some part of it would have been subject to an equivalent charge in the shape of Account Duty.

These figures, however, do not represent the true proportions of the different kinds of property becoming liable to the Estate Duty. They only show the amount of each kind which actually paid that duty within the year. But a considerable amount of property was declared, and taken into account in fixing the rates of duty on the estates comprising it, on which payment was deferred. The Finance Act of 1894 requires an executor, in making his affidavit and paying duty on the amount of property under his control, to state, to the best of his ability, the nature and amount of the other property of the deceased, although the duty on such property may be payable at a later time and by other persons than the executor. The Act likewise allows the payment of Estate Duty on real property to be spread over a

period of eight years. The consequence of these arrangements is that in every financial year a certain amount of property will be declared, and will be taken into account in fixing rates of duty, on which the duty will not actually be paid in that year, but in subsequent years. The amount of property so declared, but not actually paying duty, in 1894–95 was, in round figures:—

	£
Realty	5,891,000
Personalty	2,161,000
Total	8,052,000

Adding these figures to those of property on which duty was paid in the financial year, it will be seen that the total amount of property becoming subject to Estate Duty in 1894–95 was:—

	£
Personalty	76,502,000
Realty	15,154,000
Total	91,656,000

The personalty, it will be observed, was a little more than five times as much as the realty. It is to be expected, however, that in future years the realty will constitute a somewhat larger proportion of the total, inasmuch as the Finance Act allows a year's grace in the case of realty before the account has to be brought in.

The total amount of New Estate Duty paid in the year 1894–95 was 3,813,261*l.* Of this 2,781,579*l.* went into the Imperial Exchequer, while 1,031,682*l.* went into the Local Taxation Account. The Finance Act of 1894 provided that, in lieu of the half of the old Probate and Account Duties formerly paid to it, the Local Taxation Account should receive in future 1½ per cent. on all property subject to the new Estate Duty, which under the old law would have been subject to Probate Duty, or in other words on all personalty in the United Kingdom passing by will or under intestacy.

Besides its share of the New Estate Duty, the Local Taxation Account, of course, continued to receive as formerly half of the Probate (and Account) Duty still paid in 1894–95.

The share of the net receipt of Death Duties going to the Local Taxation Account in 1894–95 was:—

	£
Probate and Account Duty (half)	1,108,360
New Estate Duty	1,031,682
	2,140,042

This is less by 203,017*l.* than the share of the Local Taxation Account in the net receipt of 1893–94, and is 260,000*l.* short of the amount which it was estimated that that account would receive in the past year. The reason of this falling off is that, while the Chancellor of the Exchequer anticipated, that the quantity of personalty in the United Kingdom passing by will or under intestacy would be about the same in 1894–95 as in 1893–94, there was, as a matter of fact, a large falling off in the personalty so passing. Had the amount of capital in the two years been about equal, the provisions of section 19 of the Finance Act, 1894, would have resulted in giving the Local Taxation Account an equivalent amount of duty, for that section provided that the Local Taxation Account should be entitled to 1½ per cent. on all the personalty included in affidavits leading to probate or letters of administration, instead of, as formerly, to half of the net receipts of the Probate (and Account) Duty. The Local Taxation Account thus lost all interest in the class of property hitherto subject to Account Duty (about 3,000,000*l.* a year), but, on the other hand, it received a somewhat greater percentage of the much larger class of property hitherto subject to Probate Duty, for the Probate Duty was only collected at the rate of 3 per cent. on properties upwards of 1,000*l.*, while on smaller properties the rates were somewhat lower. The advantage given to the Local Taxation Account in the one respect was calculated to counterbalance, or a little more than counterbalance, the loss sustained by it in the other. In the future, as in the past, the sum going to that account in any given year would vary with the amount of personalty in the United Kingdom passing by will or under intestacy. But, as has been stated, the amount of such personalty fell off considerably in 1894–95 compared with 1893–94.

		£
In 1893–94 it was		159,688,000
In 1894–95 it was—		
Subject to Probate Duty	72,642,000	
Subject to New Estate Duty	68,779,000	141,421,000
Decrease		18,267,000

A good deal of discussion has taken place as to the cause of this falling off, and to some extent any explanation of the decrease must remain hypothetical. As far, however, as the evidence at our command enables us to judge, it would seem that the result indicated is due to a concurrence of several causes. In the first place there was a lower death-rate in the twelvemonth affecting the receipts of 1894–95 than in the twelvemonth immediately preceding. It is true that the winter of 1894–95 was, like that of 1893–94, marked by an influenza epidemic, accompanied

by a month or six weeks of abnormally high death-rate. But while in 1893–94 that epidemic occurred in December and January, and therefore made itself felt, as far as property brought in for probate was concerned, within the financial year 1893–94, the epidemic of the present year occurred in February and March and had not time to produce any appreciable effect within the financial year 1894–95. In the next place there is no doubt that upon the first introduction of the new Estate Duty there was an inevitable retardation of the process of bringing in property for probate and paying duty thereon. The forms of affidavit leading to probate and the accompanying accounts are more numerous and more complicated than they were under the old law, and the mere fact that a new system has been introduced, with which the public and the legal profession are not yet thoroughly familiar, must, at the outset at any rate, cause delay.

In so far as the decrease in the amount of property brought in for probate in 1894–95 is due to either of the two causes just mentioned, it does not, of course, involve any ultimate decrease, but merely a postponement, in the receipt of Estate Duty. And that the decrease in question was, to a great extent at any rate, due to these causes, is proved by the fact that the amount of property so brought in, and the receipt of duty, during the first quarter of 1895–96 have been abnormally large. But it is impossible to ignore the likelihood, which indeed almost amounts to a certainty, that the diminution of property brought in for probate is, to some extent, due to an increased tendency on the part of rich persons either to evade the Estate Duty by various devices, or simply to escape it by giving away a portion of their property in their lifetime. Now such practices, whether they fail or succeed in withdrawing property from Estate Duty altogether, must in any case diminish the amount of such property which contributes to the Local Taxation Account, and which is confined to personalty in the United Kingdom passing by will or under intestacy. In some cases the loss sustained by the revenue under that head is recouped under other heads, but in the proceeds of these other heads the Local Taxation Account does not participate.

It is much too soon to form any idea of the extent to which the attempt to avoid payment of the new Estate Duty may be carried. Even the old Death Duties were avoided to an appreciable degree, and the increase in the rates of duty necessarily stimulated the already existing disposition to subtract property from their operation. It is a safe generalisation that every increase in the rate of a tax is followed by some decrease in the amount of the property, or the articles, subject to it. The results of the Finance Act, 1894, will certainly not constitute an exception to this most universal of fiscal experiences. But there is as yet no evidence to show that the new Estate Duty is being avoided to a greater extent than was anticipated and allowed for at the time when it was imposed.

The two only other points in connection with the new Estate Duty, which seem to call for special remark at the present time as being absolute novelties in our fiscal system, are the extra duty of 1 per cent. imposed upon settled property, and the valuation of realty, which, except in a few cases arising under the temporary Estate Duty of 1889, had not hitherto been charged on its capital value. The additional 1 per cent. on settled property has probably given rise to a greater number of difficult questions and been productive of more complications than any other provision of the Finance Act of 1894, while its pecuniary results have so far been disappointing, for it yielded only 19,680*l.* in the period intervening between 2nd August and the close of the financial year. The yield of the extra 1 per cent. will, however, without doubt be much greater in future years, as in many cases the payment of it has been deferred in respect of property which has already paid the ordinary Estate Duty in full.

With regard to the valuation of realty, on the other hand, the difficulties have hitherto not proved so great nor have disputes been so numerous as was predicted at the time when the Act was under discussion. As has been stated above, the amount of realty on which the new Estate Duty was paid during the year was 9,263,000*l.*

The great bulk of this property paid the duty in one sum, only a small proportion consisting of parts of estates which have chosen to pay by instalments.

Of the realty thus paying duty within the year, upwards of 2,000,000*l.* was agricultural property, valued, on the average, at from 18 to 19 years' purchase of the rental; less than half a million consisted of ground rents, valued, on the average, at 22 to 23 years' purchase; while the bulk, upwards of 6,000,000*l.*, consisted of residential property and business premises.

A sum of 5,232*l.* 15*s.* was allowed as a deduction from Estate Duty, on account of Death Duties paid on the same property in British possessions under section 20 of the Finance Act, 1894.

Turning from the Probate, Account, and Estate Duties, which were most immediately affected by the Finance Act, 1894, to the Legacy and Succession Duties, it will be observed that the yield of the latter increased somewhat in 1894–95 as compared with 1893–94. Thus the Legacy Duty amounted to 2,809,000*l.* in the latter as against 2,737,000*l.* in the former year, while the Succession Duty rose from 1,247,000*l.* to 1,352,000*l.* These increases are due to causes quite independent of the Finance Act, 1894, the effect of which on Legacy and Succession Duties —an effect not yet felt during the year 1894–95—will be to diminish rather than to augment their productivity. In the case of Legacy Duty, indeed, this diminution is not likely to be very considerable, as it will be confined to the loss of the duty on estates under 1,000*l.* But to the Succession Duty the consequences of the Finance Act, 1894, will be far more serious, inasmuch as that Act merges the Succession Duty paid by lineals in

the new Estate Duty and abolishes the additional ½ and 1½ per cent. imposed in 1888 altogether. The loss resulting from these remissions is recouped to only a very slight extent by section 18 of the Act, which provides that Succession Duty shall be charged on the principal value, and not, as formerly, on the value only of the life interest, in all cases where a successor takes real property in fee-simple. The total effect of these changes will be to greatly reduce the yield of Succession Duty, which will, in all probability, show a considerable falling off during the present financial year, to be followed by a progressive decrease in the three or four years following.

Corporation Duty (48 & 49 Vict. c. 51).—The following table gives the produce of this duty for the last five years.

Year ended 31st March.	England.	Scotland.	Ireland.	United Kingdom.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1891 - - - -	38,915 7 0	2,286 18 5	282 5 3	41,484 10 8
1892 - - -	38,535 1 9	711 9 4	193 9 9	39,440 0 10
1893 - - -	36,595 8 10*	608 2 3	126 13 0	37,330 4 1
1894 - - -	37,090 12 10	631 15 11	127 6 10	37,849 15 7
1895 - - -	38,663 0 5	632 15 3	124 16 7	39,420 12 3

* *See* note in our 36th Report, page 20.

Deeds and other Instruments.—The very considerable increase under this head arose chiefly out of the great expansion of business in mining and other securities on the Stock Exchange,* but on other Deeds generally there is an increase of more than 12 per cent. The analysis given of the receipts under "Deeds, &c.," on page 29, records the nature of the variations in detail when compared with the year 1893-94.

Securities to Bearer.—This duty is chiefly on foreign bonds, the number and value of which fluctuate with each year.

Companies' Capital Duty.—The increase under this head is proportionate to that in the number of Companies registered.

Contract Notes.—The increase under this head is also due to the augmentation of business on the Stock Exchange (*see* "Deeds, &c.").

Bills of Exchange.—A fourth part of the decrease is in bills drawn abroad.

* The net sale of stamps at the Stock Exchange Stamp Office for the year ended 31st March 1895 amounted to 790,426*l.*

Analysis of Gross Receipts under "Deeds and other Instruments," Year to 31st March 1895.

	1894–95.					Totals of prior year (1893–94).
	England.	Scotland.	Ireland.	United Kingdom.	Adjusted figures after distribution of Item 12.	
	£	£	£	£	£	£
1. Agreements under hand	18,181	1,056	1,246	20,483	23,698	22,434
2. Bills of lading	58,676	6,633	326	65,635	65,700	66,000
3. Conveyances (sales), lands and houses.	503,583	39,340	32,194	575,117	665,387	596,468
4. Do. other property	112,545	2,931	4,176	126,652	146,531	111,189
5. Mortgages, &c., land and houses.	112,864	8,184	3,618	124,666	144,233	139,945
6. Do. other property	36,752	1,681	766	39,199	45,352	38,022
7. Leases	98,699	4,870	5,743	109,312	126,470	117,486
8. Settlements	55,827	6,028	2,618	64,473	74,593	67,088
9. Transfer of stocks and shares.	1,032,109	55,574	41,635	1,129,318	1,130,000	743,000
10. Bonds, debentures, &c. (at 2*s.* 6*d.* per cent. duty).	42,771	5,389	595	48,755	49,000	52,600
11. Documents (deeds) not classified.	252,139	21,488	20,469	294,096	340,257	289,304
12. Blank material	161,951	49,489	2,075	213,515	—	—
13. Composition from public companies (50 & 51 Vict. c. 15), &c.	25,228	37	3,126	28,391	28,391	18,538
14. Penalties (Net)	7,860	462	497	8,819	8,819	7,133
	2,519,185	210,162	119,084	2,848,431	2,848,431	2,269,207
Add: Post Office transfers (for adhesive stamps on deeds, &c.).	*24,058	*1,613	*1,209	26,880	26,880	26,160
	2,543,243	211,775	120,293	2,875,311	2,875,311	2,295,367

* Approximate appropriation.

Incidence of above Deed Stamps, &c. on "Lands and Houses."

	1894–95.	1893–94.
	£	£
Conveyances	665,387	596,468
Mortgages	144,233	139,945
Leases	†126,470	†117,486
Settlements (say)	11,000	10,000
Documents not classified (say) (Affidavits, covenants, appointments of trustees, contracts for sale, copies of extracts, &c.)	28,000	25,000
	†975,090	†888,899

† Some small addition must be made to this sum on account of leases stamped with adhesive stamps, in respect of which the Post Office paid over to the Inland Revenue in 1894–95 the sum of 26,880*l.* Say 976,000*l.* for 1894–95 as contrasted with 890,000*l.* in 1893–94.

DETAILED STATEMENT of the NUMBER of LICENCES and CERTIFICATES issued in the Years ended 31st March 1895 and 1894, and of the AMOUNT of DUTY charged thereon, included in the Account of Stamps.

	Number of Licences and Certificates issued.			
	Year ended 31st March		Increase.	Decrease.
	1895.	1894.		
	No.	No.	No.	No.
Solicitors', &c. Certificates: England	15,393	15,272	121	—
Scotland	2,802	2,759	43	—
Ireland	1,414	1,417	—	3
United Kingdom	19,609	19,448	161	—
Conveyancers' Certificates: England	9	9	—	—
Ireland	1	1	—	—
United Kingdom	10	10	—	—
Bankers' Licences: England	441	458	—	17
Scotland	583	587	—	4
Ireland	20	20	—	—
United Kingdom	1,044	1,065	—	21
Licences for Inebriates' Retreats, and Certificates of Registration of Alkali and other Works	1,208	1,255	—	47
Total Licences and Certificates: United Kingdom	21,871	21,778	93	—

	Amount of Duty charged (United Kingdom).			
	Year ended 31st March		Increase.	Decrease.
	1895.	1894.		
	£	£	£	£
Solicitors', &c. Certificates	130,449	128,973	1,476	—
Conveyancers' Certificates	72	72	—	—
Bankers' Licences	*32,550	*32,220	330	—
Licences for Inebriates' Retreats, and Certificates of Registration of Alkali and other Works	3,871	4,037	—	166
Total	166,942	165,302	1,640	—

* Including duty for which no licences were issued.

DETAILED STATEMENT of the NET RECEIPT of FEES collected by means of Stamps, including PATENTS for INVENTIONS.

	Year ended 31st March.		Increase.	Decrease.
	1895.	1894.		
Fee Stamps:—	£	£	£	£
Admiralty Court (Ireland)	6	30	—	24
Bankruptcy Court (Ireland)	3,770	3,668	102	—
§Board of Agriculture (England)	† 62	4,511	—	4,573
Chancery Fund (Ireland)	432	392	40	—
Civil Service Commission	16,137	8,696	7,441	—
Colonial Stock Act	50	60	—	10
Companies' Registration	46,481	36,832	9,649	—
County Courts (Ireland)	25,948	28,053	—	2,105
Courts of Survey (Merchant Shipping)	18	—	18	—
Crofters' Commission (Scotland)	56	75	—	19
Crown Office in Chancery	—	† 4	—	4
District Audit (England)	42,468	41,069	1,399	—
Edinburgh Gazette	3,305	2,328	977	—
Judgments Registry Fund (Ireland)	2,856	2,977	—	121
Judicature (England)	341,792	364,329	—	22,537
Judicature (Ireland)	36,124	37,672	—	1,548
Land Commission (Ireland)	1,253	1,908	—	655
Land Registry (England)	16,248	14,783	1,465	—
Law Courts (Scotland)	11,944	12,471	—	527
London Gazette	20,949	20,566	383	—
Newspaper Registration	369	342	27	—
Police Courts (Metropolis)	10,350	10,743	—	393
Public Record (England)	707	586	121	—
„ (Ireland)	796	807	—	11
Railway Commission	144	123	21	—
Register House (Scotland)	45,190	44,146	1,044	—
Registration of Deeds (Ireland)	13,099	11,877	1,222	—
„ Title („)	621	197	424	—
	641,051	649,237	24,333	32,519
Patents for Inventions	175,024	168,028	6,096	—
*Bankruptcy Court (England)	70,293	73,632	—	3,339
*Companies' winding-up	6,416	4,025	2,391	—
	892,784	895,822	32,820	35,858
			Net Decrease £3,038.	

* The produce of these Stamps is paid over to the Treasury. † Repayment in excess of receipt.
§ The fees of this Department ceased to be taken in Stamps from 1894–95.

Judicature (*England*).—9,500*l.* of the decrease is due to the falling off in business in all the divisions at the Law Courts, 4,500*l.* in the Principal Probate Registry, and the remainder in District Probate Registries.

Companies Registration.—The increase of 9,649*l.* is in exact proportion to that in the number of companies registered.

JOINT STOCK COMPANIES REGISTERED.

—	1894–95.	1893–94.
London - - -	2,885	2,279
Edinburgh - - -	219	197
Dublin - - -	90	94
Truro - - -	3	—
Total - -	3,197	2,570

POSTAL ORDERS ISSUED.

—	1894–95.	1893–94.
Number - - -	61,139,660	57,151,530
Value - - -	£ 23,185,046	£ 22,035,473

POST CARDS AND POSTAL WRAPPERS ISSUED.

—	1894–95.	1893–94.
Thin post cards* - -	44,247,600	51,679,680
Stout post cards* - -	132,414,000	145,031,620
Postal wrappers at ½d. -	94,267,200	100,239,360
Letter cards - -	12,052,896	12,079,776

POST CARDS AND WRAPPERS PRINTED AT SOMERSET HOUSE.

(For the Public and not included in the foregoing Table.)

—	1894–95.	1893–94.
Post cards* - -	27,827,862	37,277,768
Postal wrappers (½d.) -	24,254,060	23,281,572
Postal wrappers (1d.) -	907,828	889,784
Total - -	25,161,888	24,171,356

* Since 1st September 1894, the public have been allowed to affix adhesive stamps to cards of regulation size and pattern.

EXECUTED AND WRITTEN INSTRUMENTS.

(Forwarded to Head Offices and Manchester to be Stamped.)

—	1894–95.		1893–94.	
	Through Distributors and Postmasters.	By Post direct.	Through Distributors and Postmasters.	By Post direct.
To London -	407,378	12,813	385,581	11,936
To Edinburgh -	22,701	159	25,180	117
To Dublin -	31,187	314	27,397	494
To Manchester -	56,266	—	54,115	—

PROVINCIAL STAMPING.

Number of Documents stamped with Adhesive Over-Embossed Stamps (Exclusive of Stamps impressed by Self-recording Machines, *see* page 34).

—	Number of Documents stamped.	
	1894–95.	1893–94.
At Birmingham - -	82,583	85,032
At Bradford - -	15,917	14,546
At Bristol - - -	55,996	54,659
At Hull - -	16,787	14,516
At Leeds - - -	45,386	44,392
At Liverpool - -	47,562	46,134
At Newcastle-on-Tyne -	25,273	23,380
At Sheffield - -	20,351	19,030
At Southampton - -	7,913	7,092
At Glasgow - -	21,170	18,403
At Belfast - - -	35,614	32,579

SELF-RECORDING STAMPING MACHINES.

STATEMENT of the NUMBER and VALUE of STAMPS impressed at the above Machines in the Years ended 31st March 1895 and 1894.

	1894–95.				1893–94.			
	Number of Stamps impressed.	Value.			Number of Stamps impressed.	Value.		
		£	s.	d.		£	s.	d.
Somerset House -	*1,294,397	527,425	13	9	*1,294,345	593,832	19	8
†City Stamp Office - -	1,254,919	168,605	12	2	1,071,049	166,377	4	11
Royal Courts of Justice	492,184	261,971	12	0	514,494	279,758	16	0
Liverpool - -	746,429	22,314	2	6	742,943	22,369	11	6
Manchester - -	142,706	19,292	16	6	131,751	18,490	3	6
Edinburgh Chief Office -	175,155	31,564	14	0	147,733	27,314	3	0
Glasgow - -	243,631	6,090	15	6	255,535	6,388	7	6
Dublin Chief Office -	116,091	24,369	12	6	102,305	20,646	6	6
Do. Four Courts -	188,548	28,994	5	2	195,353	30,007	19	4
Total - -	4,654,060	1,090,629	4	1	4,455,508	1,165,185	11	11

* This number includes the stamps impressed, at the Recording presses, on instruments received from distributors and postmasters.

† The inadequacy of the City Stamp Office, formerly at Great Winchester Street, had long engaged the attention of the Board, and in March last the office was removed to much more commodious premises in Telegraph Street (Moorgate Street). At this new office increased stamping facilities have been afforded, with very satisfactory results.

The total amount of stamp duties impressed by the stamping machines at Edinburgh, Dublin, Manchester, and Liverpool, during the last two years has been the following :—

		1894–95.	1893–94.
		£	£
See Note.	Edinburgh - -	700,069*	926,929*
	Dublin - - -	437,283*	507,996*
	Manchester - -	570,051*	893,623*
	Liverpool - -	70,064†	62,878†

* Including stamps impressed on forms and documents sent by distributors at other towns

† In addition to 49,811*l.* received for stamp duties impressed elsewhere.

Note.—The large decrease in 1894–95 arose from the new system introduced from 2nd August 1894 of dispensing with stamps, except in the case of small estates, to denote the payment of duty on affidavits and accounts under the Estate Duty Act, 57 & 58 Vict. c. 30.

INSTRUMENTS LODGED FOR ADJUDICATION.

—	1894–95.	1893–94.
London - - -	8,091	7,489
Edinburgh - -	1,409	1,499
Dublin - -	185	222

Appeal was made to the Courts from the ruling of the Commissioners in three cases.

COMPOSITION FOR STAMP DUTY.

—	1894–95.	1893–94.
	£ s. d.	£ s. d.
Payable to Commissioners of National Debt	42,826 2 6	68,171 3 9
Receivable as Revenue under— 50 & 51 Vict. c. 15. s. 9. 54 & 55 Vict. c. 39. s. 115. 57 & 58 Vict. c. 30. s. 39.	23,996 16 9	17,215 6 4
	66,822 19 3	85,386 10 1

TAXES.

LAND TAX AND INHABITED HOUSE DUTY.

NET RECEIPT in the Years ended 31st March 1895 and 1894.

	Year ended 31st March		Increase.	Decrease.
	1895.	1894.		
	£	£	£	£
Land Tax - - -	1,021,705	1,003,111	18,594	—
Inhabited House Duty -	1,462,373	1,440,627	21,746	—
Total - -	2,484,078	2,443,738	40,340	—

The increase in the produce of Inhabited House Duty is due to the new valuation of property outside the Metropolis in 1893–94, which was not fully realised until 1894–95.

LAND TAX.

The following table gives the number of Contracts entered into for Redemption of Land Tax, and the amount of Land Tax Redeemed in each of the last ten years, viz. :—

Year ended 31st March.	No. of Contracts.	*Amount of Land Tax Redeemed in the Year.
		£
1885	1,628	3,013
1886	1,433	2,720
1887	1,282	2,395
1888	1,623	2,670
1889	1,315	2,399
1890	1,433	2,451
1891	1,361	2,665
1892	1,559	2,971
1893	1,569	2,253
1894	1,636	2,357
1895	1,741	2,778

* Includes application of Surplus Land Tax, under Act 43 & 44 Vict. cap. 19.

The total amount extinguished under the Land Tax Redemption Acts is now 882,138*l.*

INHABITED HOUSE DUTY.

THE following ACCOUNT shows the Number of Houses, Annual Value of Houses, and Gross Amount of Duty charged in the Years ended 5th April 1894 and 1893 :—

	Great Britain.					
	Number of Houses charged.		Annual Value of Houses charged.		Gross Amount of Duty charged.	
	Year ended 5th April.		Year ended 5th April.		Year ended 5th April.	
	1894.	1893.	1894.	1893.	1894.	1893
	No.	No.	£	£	£	£
Shops or Warehouses	263,334	249,941	13,160,624	12,455,745	229,176	216,268
Beer-houses	85,656	85,735	6,588,291	6,339,555	136,764	130,128
Farmhouses	31,835	31,155	785,231	768,311	6,956	6,818
Lodging-houses	15,048	15,186	985,267	945,594	20,078	18,836
Dwelling-houses	946,275	900,735	47,224,117	45,421,766	1,225,131	1,185,109
Totals	1,342,148	1,282,752	68,743,530	65,930,971	1,618,105	1,557,159
	Increase No. 59,396		Increase £2,812,559		Increase £60,946	

The following is an analysis in counties of the chief fluctuations in the assessments to duty in 1893–94 as above recorded, viz. :—

Increase.

	£		£
York	238,000	Surrey (ex. Met.)	136,000
Metropolis	228,000	Southampton	126,000
Glamorgan	202,000	Essex	119,000
Sussex	178,000	Kent	115,000
Middlesex (ex. Met.)	171,000		
Lancaster	158,000	Scotland	119,000

The following is the usual detailed comparison, for the years 1893–94 and 1892–93, of the total annual value and number of dwelling-houses charged to House Duty, as well as of dwelling-houses not liable to House Duty, and messuages or tenements not used as dwelling-houses :—

	Great Britain.			
	Annual Value.		Number.	
	1893–94.	1892–93.	1893–94.	1892–93.
Dwelling-houses charged to House Duty:	£	£	No.	No.
Shops	13,160,624	12,455,745	263,834	249,941
Beer-houses	6,588,291	6,339,555	85,656	85,735
Farmhouses	785,231	768,311	31,835	31,155
Lodging-houses	985,267	945,594	15,048	15,186
Total	21,519,413	20,509,205	395,873	382,017
Dwelling-houses	47,224,117	45,421,766	946,275	900,735
Total charged to House Duty	68,743,530	65,930,971	1,342,148	1,282,752
Dwelling-houses not liable to House Duty:				
Under 10*l.*	19,387,781	19,454,072	3,221,094	3,295,890
10*l.* and under 15*l.*	14,238,964	13,423,766	1,219,151	1,150,604
15*l.* and under 20*l.*	10,233,307	10,295,054	607,439	609,151
Houses belonging to Her Majesty and houses occupied by Foreign Ambassadors	36,646	37,934	206	214
Hospitals, schools, and houses for the relief of poor persons	2,151,205	1,887,829	25,724	24,733
Total	46,047,903	45,098,705	5,073,614	5,080,592
Messuages and tenements not used as dwelling-houses	28,806,658	27,936,135	447,594	442,079
41 Vict. c. 15, sec. 13. Parts of houses used solely for trade purposes (sub-sec. 1)	739,884	618,060	2,268	1,501
41 Vict. c. 15, sec. 13. Houses used solely for trade purposes (sub-sec. 2)	2,107,743	2,176,836	8,948	9,487
Artisans' dwellings	250,560	229,476	18,670	17,245
Total not charged to House Duty	77,952,748	76,059,212	5,551,094	5,550,904
Total	146,696,278	141,990,183	6,893,242	6,833,656

Note.—These totals do not agree with the aggregate totals of the annual value and number of houses according to the Income Tax Assessment, Schedule A., because farmhouses are charged according to their value for House Duty, *i.e.*, if of the value of 20*l.* or upwards, but are not separately charged to Income Tax, being comprehended in the charge on Lands.

INCOME TAX.

NET RECEIPT in the Years ended 31st March 1895 and 1894, appropriated to Schedules.

Schedule.	Year ended 31st March		Increase.	Decrease.
	1895.	1894.		
	£	£	£	£
A.	4,752,224	4,937,700	—	185,476
B.	189,258	253,550	—	64,292
C.	1,257,539	1,114,900	142,639	—
D.	8,352,451	7,973,629	378,822	—
E.	1,097,890	1,062,584	35,306	—
	15,649,362	15,342,363	556,767	249,768
			Net Increase £306,999	

NOTE.—The foregoing is only an approximate appropriation of the total net receipt under the several schedules of the income tax.

The yield of the Income Tax in 1894–95 will not admit of a fair comparison with that of the prior year, the rate and incidence of the Tax having been considerably altered by the Finance Act, 1894 (Part IV.). The general rate of duty in 1894–95 was 8*d.* in the pound, as compared with 7*d.* in 1893–94; but in 1894–95 the limit of total exemption from duty was raised from 150*l.* to 160*l.*, the allowance of 120*l.* on incomes not exceeding 400*l.* was raised to 160*l.*, and a new allowance of 100*l.* was conceded to incomes not exceeding 500*l.* Again, under Schedule A. relief was afforded on Assessments under "Lands" to the extent of $\frac{1}{8}$th part thereof, and under "Houses" to the extent of $\frac{1}{6}$th of the value, being the estimated cost for repairs. Under Schedule B. one uniform rate of duty, viz., 3*d.* in the pound, was imposed for the whole of the United Kingdom, instead of (as formerly) separate rates for England, Scotland, and Ireland.

The financial effect of these several concessions could only be approximately calculated in the Budget of 1894, and it must be regarded as satisfactory that the yield for 1894–95, which exceeded that of the prior year by 306,999*l.*, corresponded very closely with the estimate.

Besides the decreases due to these concessions, the produce of the tax was affected by some decline in profits assessed generally under Schedule D. in that year, the details of which are not at present to hand.

The exact effect of the concessions will only be apparent when the Assessments for 1894–95 have been completely ascertained.

INCOME TAX, 1893–94 - - - -

A STATEMENT showing the GROSS AMOUNT of PROPERTY and PROFITS the AMOUNT of DUTY charged under each

	England.			Scotland.		
	Gross Assessment.	* Net Amount charged to Duty.	Amount of Duty charged at 7*d.* in the £.	Gross Assessment.	* Net Amount charged to Duty.	Amount of Duty charged at 7*d.* in the £.
	£	£	£	£	£	£
SCHEDULE A.						
Lands, &c. - - -	40,065,831			6,251,898		
Messuages - - -	131,860,493			14,008,173		
Tithes, &c. - - -	268,946			—		
Manors, &c. - - -	121,103			56,094		
Fines - - - - -	51,935			—		
Other Profits from Lands -	301,430			1,373		
Total Gross Assessment	172,669,744			20,317,533		
„ Deductions -	16,238,639	156,431,105	4,562,505	2,695,984	17,621,554	513,961
SCHEDULE B.						
Lands, &c. (‡*Vide* Note) -	39,674,172			6,246,450		
Nurseries, &c. - -	230,348			6,880		
Total Gross Assessment -	39,904,520			6,253,330		
„ Deductions -	21,053,767	18,850,753	242,768	3,540,300	2,713,030	23,370
SCHEDULE C. (Net).						
Funded Debt and Terminable Annuities (including Life Annuities).	14,249,835			—		
Unfunded Debt - -	261,487			—		
India Government Stocks and Loans.	3,185,344			—		
Indian Guaranteed Railways, Canal, and Irrigation Works.	4,542,114			—		
Foreign and Colonial Funds, &c.	15,979,150			—		
		38,217,930	1,105,607		—	—
SCHEDULE D.						
Trades and Professions.						
Total Gross Assessment	155,845,259			19,382,198		
„ Deductions -	36,493,306	*119,351,953*	*3,481,065*	4,692,707	*14,689,491*	*428,441*
Particular Properties, Public Companies, &c.						
(1.) Concerns described in Rule No. 3, Schedule A., of Act 5 & 6 Vict. c. 35, viz.:						
Quarries - - -	920,858	875,703		112,756	107,055	
Mines - - -	10,809,842	10,518,733		1,500,313	1,447,148	
Iron Works - - -	1,355,718	1,238,364		476,590	465,204	
Gas Works - -	4,328,757	4,312,985		267,124	259,255	
Salt Springs or Works, and Alum Works.	259,649	252,889		2,610	2,098	

* This cannot be stated in detail for Schedules A. and B.

‡ *Note.*—The full annual value of lands is given under Schedule B. as under Schedule A. The to one-half, and in Scotland and Ireland,

assessed, and the NET AMOUNT charged to INCOME TAX, together with SCHEDULE, for the Year ended 5th April 1894.

Ireland.			United Kingdom.					
Gross Assessment.	Net Amount charged to Duty.	Amount of Duty charged at 7*d.* in the £.	Gross Assessment.	Net Amount charged to Duty.	Amount of Duty charged at 7*d.* in the £.	Amount of Duty for previous Years charged in 1893–94.	TOTAL.	—
£	£	£	£	£	£	£	£	
9,895,005			56,212,734					
3,757,312			149,625,984					
†100,340			369,286					
—			177,197					
118			52,053					
1,828			304,631					
13,754,603			206,741,885					
1,024,066			19,958,689					
	12,730,537	371,307		186,783,196	5,447,773	44	5,447,817	Schedule A.
9,894,857			55,815,479					
13			237,241					
9,894,870			56,052,720					
7,335,385			31,929,452					
	2,559,485	26,662		24,123,268	297,800	8	297,808	Schedule B.
585,552			14,835,387					
—			261,487					
110,010			3,295,354					
—			4,542,114					
—			15,979,150					
	695,562	20,287		38,913,492	1,125,894		1,125,894	Schedule C.
6,254,152			181,481,609					
1,897,963			43,083,976					
	4,356,189	*127,057*		*138,397,633*	*4,036,563*			*Trades, &c.*
9,440	8,717		1,043,054	991,475				
11,554	11,515		12,321,709	11,977,396				
—	—		1,832,308	1,703,568				
175,004	172,619		4,770,885	4,744,859				
520	520		262,779	255,507				

† On Half-Rentals, &c.
profits from the occupation of farm lands are by law deemed to be equal, in England and Wales, to one-third the full annual value.

A STATEMENT showing the GROSS

	England.			Scotland.		
——	Gross Assessment.	Net Amount charged to Duty.	Amount of Duty charged at 7*d.* in the £.	Gross Assessment.	Net Amount charged to Duty.	Amount of Duty charged at 7*d.* in the £.
SCHEDULE D.—*cont.* *Particular Properties, Public Companies, &c.* (1.) Concerns described in Rule No. 3, Schedule A., of Act 5 & 6 Vict. c. 35, viz.:	£	£	£	£	£	£
Water Works - -	3,490,035	3,477,932		265,923	265,877	
Canals, &c. - -	2,872,875	2,854,128		469,813	466,566	
Fishings and Shootings	275,481	273,920		405,589	404,115	
Markets, Tolls, &c. -	556,188	545,921		26,591	26,591	
Cemeteries - -	35,367	35,367		31,481	31,481	
Total - -	24,904,770	24,385,942		3,558,790	3,475,390	
(2.) Public Companies being Concerns not described in Rule No. 3, Schedule A.	57,071,787	55,293,184		5,862,995	5,545,096	
(3.) Foreign and Colonial Securities and Possessions, and other Profits.	8,469,721	8,401,894		527,426	512,646	
(4.) Railways in United Kingdom.	29,956,168	29,956,168		4,297,961	4,297,961	
(5.) Railways out of United Kingdom.	14,129,252	14,125,306		20,234	19,855	
(6.) Interest paid out of rates.	3,713,504	6,156,633		283,134	392,758	
(7.) Other interest - -	2,552,495			115,227		
(8.) Other Profits - -	1,288,646	1,064,594		330,463	307,049	
Coupons (Act 48 & 49 Vict. c. 51. s. 26).	7,784,306	7,784,306		171,761	171,761	
(9.) Lands (Act 50 & 51 Vict. c. 15, s. 18).	11,358	7,490		1,311	808	
Total Gross Assessment, Particular Properties, &c.	149,882,007			15,169,302		
Total Deductions, do.	2,706,490			445,978		
		147,175,817	*4,286,691*		*14,723,324*	*429,314*
Total Assessment, Sched. D.	305,727,266			34,551,500		
Total Deductions, do.	39,199,796			5,138,685		
		266,527,470	7,767,756		29,412,815	857,755
SCHEDULE E. *Salaries, &c.* Public Offices - -	16,636,182			299,245		
Other than do. - -	29,233,057			3,767,227		
Total Gross Assessment.	45,869,239			4,066,472		
Total Deductions -	11,168,948			1,308,830		
		34,700,291	1,012,026		2,757,642	80,426
TOTAL GROSS ASSESSMENT FOR ALL SCHEDULES.	602,388,699			65,168,840		
TOTAL DEDUCTIONS -	87,661,150			12,683,799		
		514,727,549	14,690,662		52,505,041	1,480,512

† A portion of this amount was formerly included with "Other Interest," and a portion under Schedule C.

AMOUNT of PROPERTY, &c.—*continued.*

Ireland.			United Kingdom.					
Gross Assessment.	Net Amount charged to Duty.	Amount of Duty charged at 7*d.* in the £.	Gross Assessment.	Net Amount charged to Duty.	Amount of Duty charged at 7*d.* in the £.	Amount of Duty for previous Years charged in 1893–94.	TOTAL.	—
£	£	£	£	£	£	£	£	
52,221	52,221		3,808,179	3,796,030				
150,902	147,213		3,493,590	3,467,907				
51,528	50,920		732,598	728,955				
43,570	42,845		626,349	615,357				
537	537		67,385	67,385				
495,276	487,107		28,958,836	28,348,439				
2,896,359	2,765,425		65,831,141	63,603,705				
63,504	61,713		9,060,651	8,976,253				
1,532,539	1,532,539		35,786,668	35,786,668				
2,728	2,728		14,152,214	14,147,889				
87,361	157,645		†4,083,999	6,707,036				
72,774			2,740,496					
6,203	5,230		1,625,312	1,376,873				
142,143	142,143		‡8,098,210	8,098,210				
4	4		12,673	8,302				
5,298,891			170,350,200					
144,357			3,296,825					
	5,454,534	*150,286*		*167,053,375*	*4,866,294*			*Public Companies, &c.*
11,553,043			351,831,809					
2,042,320			46,380,801					
	9,510,723	277,343		305,451,008	8,902,854	1,407	8,904,261	Schedule D.
1,035,863			17,971,290					
1,619,395			34,619,679					
2,655,258			52,590,969					
799,618			13,277,396					
	1,855,640	54,116		39,313,573	1,146,568	33,774	1,180,342	Schedule E.
38,553,336			706,130,875					
11,201,389			111,546,338					
	27,351,947	749,715		594,584,537	16,920,889	35,233	16,956,122	Total.

‡ A portion of this amount was formerly classified under "Foreign Securities, &c.," and a further portion under Schedule C.

INCOME TAX ASSESSMENTS FOR THE YEAR 1893-94.

The *gross* annual values of property and profits included in the Income Tax assessments under each schedule, and the *net* annual values charged with duty in the United Kingdom for the year ended 5th April 1894, as compared with the gross and net values respectively in the assessments for the year 1892–93, were as follows, viz. :—

COMPARE OF GROSS ASSESSMENTS.

——	1893–94.	1892–93.	Increase.	Decrease.
	£	£	£	£
Schedule A. -	206,741,885	*202,786,236	3,955,649	—
„ B. -	56,052,720	*57,639,381	—	1,586,661
„ C. (net)	38,913,492	†38,345,642	567,850	—
„ D. -	351,831,809	†361,922,452	—	10,090,643
„ E. -	52,590,969	51,583,406	1,007,563	—
	706,130,875	712,277,117	5,531,062	11,677,304
		Net Decrease -	£6,146,242	

COMPARE OF NET ASSESSMENTS.

——	1893–94.	1892–93.	Increase.	Decrease.
	£	£	£	£
Schedule A. -	186,783,196	180,157,121	6,626,075	—
„ B. -	24,123,268	23,891,780	231,488	—
„ C -	38,913,492	†38,345,642	567,850	—
„ D. -	305,451,008	†315,739,127	—	10,288,119
„ E. -	39,313,573	38,968,294	345,279	—
	594,584,537	597,101,964	7,770,692	10,288,119
		Net Decrease -	£2,517,427	

* Owing to a revision found to be necessary these figures differ slightly from those published in last year's report (net Assessments remain unaltered).

† The introduction of a new heading for the consolidation of interest on municipal stocks formerly shown partly under Schedules C. and D. has necessitated the revision of these figures to make the proper comparison.

The per-centages of differences in the gross and net values respectively for each country in the year 1893–94, as compared with the year 1892–93, were as follows, viz. :—

	Difference of Gross Annual Value.		Rate per cent.	Difference of Net Annual Value.		Rate per cent.
	Increase.	Decrease.		Increase.	Decrease.	
	£	£		£	£	
England - -	—	5,961,262	0·98	—	2,071,803	0·40
Scotland - -	—	417,355	0·64	—	487,857	0·92
Ireland - -	232,375	—	0·61	42,233	—	0·15

SCHEDULE A.

The increase of 3,955,649*l.* in the gross annual value in the assessments under Schedule A. for 1893–94 as compared with the gross annual value for 1892–93 was thus distributed :—

	Increase.	Decrease.	Rate per cent.
	£	£	
England - -	3,562,551	—	2·11
Scotland - - -	326,532	—	1·63
Ireland - - -	66,566	—	0·48

The increase in gross annual value under Schedule A. for 1893–94, as distributed between the Metropolis and the rest of England, Scotland, and Ireland respectively, was as follows :—

	1893–94.	1892–93.	Increase.	Decrease.
	£	£	£	£
England : Metropolis -	37,642,901	37,164,891	478,010	—
Rest of England -	135,026,843	131,942,302	3,084,541	—
	172,669,744	169,107,193	3,562,551	—
Scotland - - -	20,317,538	19,991,006	326,532	—
Ireland - - - -	13,754,603	*13,688,037	66,566	—
United Kingdom -	206,741,885	202,786,236	3,955,649	—

* *See* Note on previous page.

The year 1893–94 was a year of new valuation under Schedule A. outside the Metropolis. This will explain the causes of the increases being larger than usual, but it will be seen by the subsequent tables that the whole increase appertained to Assessments on Houses.

Assessments on Lands.

The gross annual value of "Lands" assessed for 1893–94 exhibits a decrease on the assessments for 1892–93 of 777,206*l.*, thus distributed:—

	1893–94.	1892–93.	Increase.	Decrease.
	£	£	£	£
England and Wales — Metropolis (Valuation List in force)	85,607	86,178	—	571
England and Wales — Rest of England	39,980,224	40,718,441	—	738,217
Total	40,065,831	40,804,619	—	738,788
Scotland	6,251,898	6,291,119	—	39,221
Ireland	9,895,005	*9,894,202	803	—
United Kingdom	56,212,734	56,989,940	Net Decrease.	£777,206

* *See* Note on p. 44.

being a decrease of 1·81 per cent. in England, and of 0·62 per cent in Scotland.

The following are the principal decreases in the value of Lands (England) for the year under review:—

	£		£
Norfolk	72,000	Berks	26,000
York	58,000	Somerset	26,000
Kent (ex. Metrop.)	57,000	Bucks	23,000
Essex	43,000	Warwick	23,000
Lancaster	43,000	Devon	22,000
Northampton	33,000	Gloucester	22,000
Wilts	31,000	Oxford	21,000

The following statement compares the new Assessments under Schedule A. for 1893–94, in Counties, for Great Britain with those which were in force for 1879–80, when the Assessments on Lands were at their highest values:—

SCHEDULE A.—LANDS, HOUSES, &c.

COMPARISON of the GROSS ANNUAL VALUE of LANDS, &c., ASSESSED UNDER SCHEDULE A. in 1893–94 (YEAR of NEW VALUATION) with the like ASSESSMENTS when the VALUATION of AGRICULTURAL LANDS (*see* Columns 2 and 7) was at its HIGHEST in the YEAR 1879–80.

County.	1893–94.					1879–80.				
	Gross Annual Value of Lands, including Rent Charges under Tithes Commutation Act.	Tithe raised by Rates, and other Tithes, Manors, &c., and other Profits.	Total Lands, &c. (Cols. 2 and 3).	Messuages, Tenements, &c.	Gross Total Assessments under Schedule A.	Gross Annual Value of Lands, including Rent Charges under Tithes Commutation Act.	Tithe raised by Rates, and other Tithes, Manors, &c., and other Profits.	Total Lands, &c. (Cols. 7 and 8).	Messuages, Tenements, &c.	Gross Total Assessments under Schedule A.
(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)	(8.)	(9.)	(10.)	(11.)
	£	£	£	£	£	£	£	£	£	£
Bedford	386,147	2,536	388,683	525,096	913,779	519,255	1,865	521,120	355,110	876,230
Berks	489,277	3,348	492,625	1,023,802	1,516,427	726,214	5,096	731,310	691,568	1,422,878
Bucks	612,172	3,680	615,852	551,389	1,167,241	802,391	10,985	813,376	427,559	1,240,935
Cambridge	752,192	12,209	764,401	595,099	1,359,500	1,078,312	13,670	1,091,982	436,084	1,528,066
Chester	1,126,890	12,040	1,138,930	2,829,019	3,967,949	1,199,682	7,948	1,207,630	2,179,423	3,387,053
Cornwall	892,847	27,686	920,533	570,705	1,491,238	952,299	25,249	977,548	473,997	1,451,545
Cumberland	744,699	3,333	748,032	695,916	1,443,948	847,540	3,089	850,629	553,538	1,404,167
Derby	845,915	5,938	851,853	1,538,219	2,390,072	993,892	7,299	1,001,191	1,150,360	2,151,551
Devon	1,729,701	29,986	1,759,687	2,122,135	3,881,822	2,010,935	17,813	2,028,808	1,557,488	3,586,296
Dorset	650,417	848	651,265	555,063	1,206,328	858,844	2,220	861,064	415,531	1,276,595
Durham	570,467	7,250	577,717	2,867,033	3,444,750	707,140	14,280	721,420	2,251,851	2,973,271
Essex	1,066,183	32,235	1,098,418	3,043,032	4,141,450	1,749,991	21,882	1,771,873	1,634,134	3,406,007
Gloucester	989,349	14,871	1,004,220	1,983,299	2,987,519	1,356,390	13,743	1,370,133	1,663,456	3,033,589

Comparative Statement of the Gross Annual Value of Lands, &c.—*continued.*

County.	1893-94.					1879-80.				
	Gross Annual Value of Lands, including Rent Charges under Tithes Commutation Act.	Tithe raised by Rates, and other Tithes, Manors, &c., and other Profits.	Total Lands, &c. (Cols. 2 and 3).	Messuages, Tenements, &c.	Gross Total Assessments under Schedule A.	Gross Annual Value of Lands, including Rent Charges under Tithes Commutation Act.	Tithe raised by Rates, and other Tithes, Manors, &c., and other Profits.	Total Lands, &c. (Cols. 7 and 8).	Messuages, Tenements, &c.	Gross Total Assessments under Schedule A.
(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)	(8.)	(9.)	(10.)	(11.)
	£	£	£	£	£	£	£	£	£	£
Hereford	640,774	1,601	642,375	269,678	912,053	825,693	2,291	827,984	241,586	1,069,570
Herts	485,156	10,973	496,129	829,043	1,325,172	661,367	11,965	673,332	627,748	1,301,080
Hunts	258,590	1,924	260,514	129,703	390,217	387,791	2,258	390,049	118,399	508,448
Kent (ex. Metn.)	1,399,027	20,126	1,419,153	3,843,218	5,262,371	1,958,249	18,954	1,977,203	2,683,076	4,660,279
Lancaster	1,655,592	91,173	1,746,765	18,590,153	20,336,918	1,868,461	95,560	1,964,021	15,640,801	17,604,822
Leicester	803,606	4,052	807,658	1,328,162	2,135,820	1,062,210	3,070	1,065,280	944,900	2,010,180
Lincoln	2,229,615	7,817	2,237,432	1,212,867	3,450,299	3,146,847	8,440	3,155,287	964,779	4,120,066
Middlesex (ex. Metn.)	359,306	12,909	372,215	3,422,527	3,794,742	434,218	11,813	446,031	1,740,401	2,186,432
Monmouth	309,746	2,731	312,477	705,728	1,018,205	369,744	1,146	370,890	487,187	858,077
Norfolk	1,470,508	11,983	1,482,491	1,151,504	2,633,995	2,135,808	15,031	2,150,839	939,746	3,090,585
Northampton	832,054	2,991	835,045	903,820	1,738,865	1,182,886	3,899	1,186,785	608,094	1,794,879
Northumberland	885,408	3,118	888,526	1,864,212	2,752,738	1,129,863	2,083	1,131,946	1,382,255	2,514,201
Notts	648,676	9,498	658,174	1,634,038	2,292,212	889,245	3,560	892,805	1,160,335	2,053,140
Oxford	543,287	3,792	547,079	703,499	1,250,578	785,407	12,364	797,771	540,832	1,338,603

COMPARATIVE STATEMENT of the GROSS ANNUAL VALUE of LANDS, &c.—*continued.*

County.	1893–94.					1879–80.				
	Gross Annual Value of Lands, including Rent Charges under Tithes Commutation Act.	Tithe raised by Rates, and other Tithes, Manors, &c., and other Profits.	Total Lands, &c. (Cols. 2 and 3).	Messuages, Tenements, &c.	Gross Total Assessments under Schedule A.	Gross Annual Value of Lands, including Rent Charges under Tithes Commutation Act.	Tithe raised by Rates, and other Tithes, Manors, &c., and other Profits.	Total Lands, &c. (Cols. 7 and 8).	Messuages, Tenements, &c.	Gross Total Assessments under Schedule A.
(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)	(8.)	(9.)	(10.)	(11.)
	£	£	£	£	£	£	£	£	£	£
Rutland	122,868	400	123,268	48,096	171,354	170,215	174	170,389	38,713	209,102
Salop	1,052,513	2,345	1,054,858	560,594	1,615,452	1,265,558	4,120	1,269,678	477,267	1,746,945
Somerset	1,683,976	13,466	1,697,442	2,001,048	3,698,490	2,064,782	10,930	2,075,712	1,625,022	3,700,734
Southampton	858,907	10,850	869,757	2,958,241	3,827,998	1,165,054	13,176	1,178,230	1,955,985	3,134,215
Stafford	1,068,494	13,101	1,071,595	3,463,984	4,535,579	1,289,056	29,702	1,318,758	2,769,385	4,088,143
Suffolk	927,945	8,273	936,218	994,201	1,930,419	1,494,935	13,634	1,508,569	807,621	2,316,190
Surrey (ex. Metm.)	406,696	26,851	523,547	3,503,864	4,027,411	600,969	20,056	621,025	2,348,617	2,969,642
Sussex	923,741	26,400	950,141	3,257,958	4,208,099	1,169,741	33,052	1,202,793	2,322,480	3,525,273
Warwick	744,257	8,642	752,899	3,647,672	4,400,571	1,045,606	8,225	1,053,831	2,974,300	4,028,731
Westmoreland	314,821	2,514	317,335	193,810	511,145	364,605	2,833	367,438	152,920	520,364
Wilts	835,553	2,635	838,187	676,962	1,514,149	1,286,989	2,414	1,289,363	525,844	1,815,197
Worcester	681,462	8,223	689,685	1,416,938	2,106,623	923,443	10,598	934,041	1,095,853	2,029,894
York	3,635,416	37,580	3,672,996	12,163,053	16,036,049	4,925,551	24,791	4,950,342	10,036,799	15,046,141
Metropolis	85,607	221,058	306,665	37,336,236	37,642,901	126,152	148,033	274,245	28,399,225	28,673,470
Total England	36,999,846	729,986	37,729,832	127,709,616	165,432,448	48,533,340	659,371	49,192,711	97,459,875	146,652,586

Comparative Statement of the Gross Annual Value of Lands, &c.—*continued.*

County.	1893–94.					1879–80.				
	Gross Annual Value of Lands, including Rent Charges under Tithes Commutation Act.	Tithe raised by Rates, and other Tithes, Manors, &c., and other Profits.	Total Lands, &c. (Cols. 2 and 3).	Messuages, Tenements, &c.	Gross Total Assessments under Schedule A.	Gross Annual Value of Lands, including Rent Charges under Tithes Commutation Act.	Tithe raised by Rates, and other Tithes, Manors, &c., and other Profits.	Total Lands, &c. (Cols. 7 and 8).	Messuages, Tenements, &c.	Gross Total Assessments under Schedule A.
(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)	(8.)	(9.)	(10.)	(11.)
	£	£	£	£	£	£	£	£	£	£
Anglesey	184,743	367	185,110	78,583	263,693	194,233	143	194,376	67,153	261,529
Brecon	191,316	5,831	197,147	92,497	289,644	219,457	3,511	222,968	91,755	314,723
Cardigan	232,888	77	232,965	77,188	310,153	235,096	41	235,137	66,495	301,632
Carmarthen	427,229	143	427,372	229,213	656,585	419,820	179	419,999	160,858	580,857
Carnarvon	212,398	4,305	216,703	323,480	540,183	212,562	678	213,240	243,963	457,203
Denbigh	327,239	306	327,545	264,615	592,160	379,556	3,475	383,031	205,934	588,965
Flint	205,131	271	205,402	190,975	396,377	221,506	498	222,004	178,068	400,072
Glamorgan	321,903	8,193	330,096	2,542,235	2,872,331	340,395	5,823	346,218	1,312,977	1,659,195
Merioneth	135,929	197	136,126	95,772	231,898	148,157	521	148,678	68,839	217,517
Montgomery	317,377	167	317,544	83,982	401,526	343,631	1,058	344,689	81,001	425,690
Pembroke	350,147	535	350,682	139,554	490,236	366,806	52	366,858	117,468	484,326
Radnor	159,685	36	159,721	32,789	192,510	184,391	21	184,412	25,031	209,443
Total Wales	3,065,985	20,428	3,086,413	4,150,883	7,237,296	3,265,610	16,000	3,281,610	2,619,542	5,901,152
Total England and Wales	40,065,831	743,414	40,809,245	131,860,499	172,669,744	51,798,950	675,371	52,474,321	100,079,417	152,553,738

Comparative Statement of the Gross Annual Value of Lands, &c.—*continued.*

County. (1.)	1893-94.					1879-80.				
	* Gross Annual Value of Lands. (2.)	Tithe raised by Rates, and other Tithes, Manors, &c., and other Profits. (3.)	Total Lands, &c. (Cols. 2 and 3). (4.)	Messuages, Tenements, &c. (5.)	Gross Total Assessments under Schedule A. (6.)	* Gross Annual Value of Lands. (7.)	Tithe raised by Rates, and other Tithes, Manors, &c., and other Profits. (8.)	Total Lands, &c. (Cols. 7 and 8). (9.)	Messuages, Tenements, &c. (10.)	Gross Total Assessments under Schedule A. (11.)
Aberdeen	£ 627,851	£ 1,194	£ 629,045	£ 705,272	£ 1,334,317	£ 685,718	£ 2,041	£ 687,759	£ 529,512	£ 1,217,271
Argyll	234,576	22	234,598	207,233	441,831	313,056	2,270	315,326	73,004	488,330
Ayr	490,632	1,877	492,509	574,485	1,066,994	556,723	2,594	559,317	436,883	996,200
Banff	143,319	832	144,151	82,102	226,253	164,504	419	164,923	61,124	226,047
Berwick	233,224	13	233,237	52,566	285,803	335,100	1,864	336,964	51,271	388,235
Bute	28,850	231	29,081	88,403	117,484	34,801	782	35,583	75,714	111,297
Caithness	81,677	—	81,677	43,863	125,540	97,864	—	97,864	37,968	135,832
Clackmannan	24,947	334	25,281	87,572	112,853	31,276	23	31,299	70,947	102,246
Cromarty	8,463	—	8,463	2,398	10,861	9,405	—	9,405	2,184	11,589
Dumbarton	78,921	530	79,451	346,059	425,510	93,533	789	94,322	244,303	338,625
Dumfries	344,641	914	345,555	168,841	514,396	424,501	843	425,344	151,161	576,505
Edinburgh	250,345	14,311	264,656	2,620,516	2,885,172	306,495	10,330	316,825	2,154,935	2,471,760
Elgin	104,052	55	104,107	81,958	186,065	117,722	96	117,818	64,916	182,734
Fife	337,424	1,642	339,066	494,999	834,065	479,748	125	479,873	387,626	867,499
Forfar	338,935	2,065	341,000	965,771	1,306,771	433,304	943	434,247	866,335	1,300,582

* *Note.*—There is no separate Assessment for Tithes (Teinds) in Scotland.

Comparative Statement of the Gross Annual Value of Lands, &c.—*continued.*

County.	1893-94.					1879-80.				
	* Gross Annual Value of Lands.	Tithe raised by Rates, and others Tithes, Manors, &c., and other Profits.	Total Lands, &c. (Cols. 2 and 3).	Messuages, Tenements, &c.	Gross Total Assessments under Schedule A.	* Gross Annual Value of Lands.	Tithe raised by Rates, and other Tithes, Manors, &c., and other Profits.	Total Lands, &c. (Cols. 7 and 8).	Messuages, Tenements, &c.	Gross Total Assessments under Schedule A.
(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)	(8.)	(9.)	(10.)	(11.)
	£	£	£	£	£	£	£	£	£	£
Haddington	183,950	194	184,144	86,501	270,645	255,845	—	255,845	72,553	328,398
Inverness	188,045	—	188,045	147,051	335,096	238,401	100	238,501	109,120	347,621
Kincardine	143,505	161	143,666	60,742	204,408	178,189	24	178,213	41,821	220,034
Kinross	37,225	230	37,455	14,032	51,487	49,187	—	49,187	12,534	61,721
Kirkcudbright	236,438	336	236,774	76,039	312,813	300,134	245	300,379	67,061	367,440
Lanark	381,810	25,712	407,522	4,612,764	5,020,286	432,932	10,821	443,753	4,174,143	4,617,896
Linlithgow	77,172	261	77,433	136,727	214,160	98,623	—	98,623	76,237	174,860
Nairn	27,150	12	27,162	18,413	45,575	28,638	435	29,073	14,897	43,970
Orkney	50,285	—	50,285	20,958	71,243	56,850	—	56,850	16,543	73,393
Peebles	69,210	48	69,258	41,516	110,774	98,185	—	98,185	29,710	127,895
Perth	495,097	821	496,818	344,539	841,357	647,888	803	648,691	280,785	929,476
Renfrew	162,032	4,501	166,533	1,213,352	1,379,885	179,289	6,741	186,030	1,012,767	1,198,797
Ross	173,479	54	173,533	63,420	236,953	215,653	38	215,691	41,136	256,827
Roxburgh	246,225	347	246,572	164,959	411,531	340,504	4,132	344,636	137,257	481,893

* *Note.*—There is no separate Assessment for Tithes (Teinds) in Scotland.

Comparative Statement of the Gross Annual Value of Lands, &c.—*continued.*

County.	1893–94.					1879–80.				
	* Gross Annual Value of Lands.	Tithe raised by Rates, and other Tithes, Manors, &c., and other Profits.	Total Lands, &c. (Cols. 2 and 3).	Messuages, Tenements, &c.	Gross Total Assessments under Schedule A.	* Gross Annual Value of Lands.	Tithe raised by Rates, and other Tithes, Manors, &c., and other Profits.	Total Lands, &c. (Cols. 7 and 8).	Messuages, Tenements, &c.	Gross Total Assessments under Schedule A.
(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)	(8.)	(9.)	(10.)	(11.)
	£	£	£	£	£	£	£	£	£	£
Selkirk	45,873	327	46,200	70,140	116,340	63,709	950	64,659	55,152	119,811
Shetland	22,614	—	22,614	18,778	41,392	26,101	—	26,101	10,501	36,602
Stirling	169,857	375	170,230	323,945	494,175	210,052	148	210,200	244,712	454,912
Sutherland	51,214	—	51,214	13,745	64,959	66,607	—	66,607	9,362	75,969
Wigton	161,960	70	162,030	58,514	220,544	198,766	49	198,815	51,363	250,178
Total Scotland	6,251,898	57,467	6,309,365	14,008,173	20,317,538	7,769,303	47,605	7,816,908	11,765,537	19,582,445
„ Gt. Britain	46,317,729	800,881	47,118,610	145,868,672	192,987,282	59,568,253	722,976	60,291,229	111,844,954	172,136,183

* *Note.*—There is no separate Assessment for Tithes (Teinds) in Scotland.

Assessments on Houses and Messuages.

The gross annual value of "Houses and Messuages" assessed for 1893–94 exhibits an increase on the assessments for 1892–93 of 4,747,973*l.* thus distributed :—

	1893–94.	1892–93.	Increase.	Decrease.
	£	£	£	£
England and Wales { Metropolis	37,336,236	36,858,644	477,592	—
England and Wales { Rest of England	94,524,263	90,685,557	3,838,706	—
Total	131,860,499	127,544,201	4,316,298	—
Scotland	14,008,173	13,642,508	365,665	—
Ireland	A3,857,645	A*3,791,635	66,010	—
United Kingdom	149,726,317	144,978,344	4,747,973	—

A Including about 100,000*l.* for property rated on half-rents.
* *See* Note on p. 44.

being an increase of 3·38 per cent. in England, 2·68 per cent. in Scotland, and 1·74 per cent. in Ireland.

The following are the chief increases, viz. :—

	£		£
York	491,000	Essex	181,000
Metropolis	477,000	Southampton	151,000
Lancaster	352,000	Surrey (ex. Metrop.)	149,000
Glamorgan	304,000	Northumberland	130,000
Middlesex (ex. Metrop.)	222,000	Stafford	107,000
Sussex	205,000	Durham	100,000
Kent (ex. Metrop.)	200,000	Warwick	100,000

SCHEDULE B.

The gross amount of the assessments under Schedule B, for the year 1893–94 exhibits a decrease of 1,586,661*l.* on the amount for 1892–93, viz. :—

——	1893–94.	1892–93.	Increase.	Decrease.
England and Wales :	£	£	£	£
Metropolis - -	78,163	78,528	—	365
Rest of England -	39,826,357	41,375,106	—	1,548,749
Total - -	39,904,520	41,453,634	—	1,549,114
Scotland - - -	6,253,330	6,291,358	—	38,028
Ireland - - - -	9,894,870	*9,894,389	481	—
United Kingdom -	56,052,720	57,639,381	481	1,587,142
			Net Decrease	£1,586,66 1

* *See* Note on p. 44.

In the year 1894–95, 485 farmers availed themselves of the option given by the Act 50 & 51 Vict. c. 15. s. 18 of being assessed under Schedule D. instead of under Schedule B.

For details of decline under Counties see remarks under Schedule A—Lands.

SCHEDULE C.

Compare of Net Assessments for 1893–94 and 1892–93.

——	Net Assessments.	
	1893–94.	1892–93.
	£	£
Funded Debt, Terminable Annuities (including Life Annuities), and Local Loans Stock.	†14,835,387	†14,965,512
Unfunded Debt - - - - -	261,487	255,671
India Government Stocks and Loans - - -	3,295,354	3,260,797
Indian Guaranteed Railways, Canal and Irrigation Works.	4,542,114	4,529,845
Foreign and Colonial Funds, &c. - - -	15,979,150	15,333,817
Total - - - -	38,913,492	38,345,642

NOTE.—The total Assessments under Schedule C. will be found to be less than those published in prior Reports, inasmuch as it has been deemed expedient to record all Assessments on "Interest of Municipal and Corporation Stocks and Loans' under Schedule D. instead of partly under Schedule C. and partly under Schedule D. *vide* heading 6 under Part II. of Schedule D., Appendix, page xxxviii. Schedule C will now only include Guaranteed Stocks of British, Colonial, and Foreign Governments.

† The decrease is chiefly due to the operation of the sinking funds.

SCHEDULE D.

The gross amount of profits of trades and professions, public companies, railways, gasworks, &c. assessed under Schedule D., for 1893–94, exhibits the following increase and decreases in comparison with the profits assessed for 1892–93 :—

——	Increase.	Decrease.
	£	£
England - - - -	—	9,298,576
Scotland - - - - -	—	883,912
Ireland - - - -	91,845	—
United Kingdom - -	91,845	10,182,488
	Net Decrease -	£10,090,643

being a decrease of 2·95 per cent. in England, of 2·49 per cent. in Scotland, and an increase of 0·80 per cent. in Ireland.

The principal fluctuations in Schedule D. occurred in the following counties, viz. :—

Decrease.

	£		£
City of London -	- 5,866,000	Durham - -	- 411,000
Lancaster -	- 1,453,000	Northumberland	- 188,000
York -	- 1,146,000	Warwick - -	- 93,000

Increase.

Chester -	- 195,000	Middlesex (exclusive of	
Leicester -	- 183,000	the City of London) -	66,000
Notts -	- 115,000	Surrey - -	- 65,000
Kent - -	- 81,000		

In *England* the decreases are under the following heads, viz. :—

——	Decrease.	Decrease per cent.
	£	
Trades, &c. - - - -	4,527,000	2·82
Public companies - - - -	3,264,000	5·41
Railways in United Kingdom - -	687,000	2·24
Do. out of United Kingdom - -	564,000	3·83

There are increases in the assessments on :—

——	Increase.	Increase per cent.
	£	
Mines - - - -	341,000	3·26
Gasworks - - - -	300,000	7·45

In *Scotland* there are decreases under :—

——	Decrease.	Decrease per cent.
	£	
Trades - - - - -	715,000	3·56
Public companies - - - -	320,000	5·17
Mines - - - - -	67,000	4·30

And increases under :—

——	Increase.	Increase per cent.
	£	
Railways in United Kingdom - -	196,000	4·78
Ironworks - - - - -	87,000	22·50

In *Ireland* there are increases in the assessments on :—

——	Increase.	Increase per cent.
	£	
Public companies - - -	57,000	1·99
Canals - - - - -	13,000	9·58
Railways in United Kingdom - -	11,000	0·71

And decreases under :—

——	Decrease.	Decrease per cent.
	£	
Markets - - - -	5,000	10·09
Fishings - - - - -	2,000	4·65

A summary of the actual fluctuations in the principal classes of assessments in the past ten years is given on the next page.

SCHEDULE D.—GROSS ASSESSMENTS (UNITED KINGDOM).

GENERAL VIEW of the FLUCTUATIONS in the PRINCIPAL CLASSES of ASSESSMENTS in the past TEN YEARS.

Year.	Trades and Professions.	Quarries.	Mines.	Ironworks.	Gasworks.	Waterworks (including Saltsprings, &c.).	Canals, &c.	Fishings and Shootings.	Markets, Tolls, &c.	Other Public Companies and Concerns.	Foreign and Colonial Possessions and other Profits (including Coupons, Act 16 & 17 Vict.).	Railways in United Kingdom.	Railways out of United Kingdom.	Interest (paid out of Rates) on Municipal and other Loans.	Other Interest and Profits; also Cemeteries (from 1891-92).	Lands (Act 50 & 51 Vict.).	Grand Total.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1884-85 -	180,480,334	932,692	7,603,144	2,265,259	5,025,722	3,260,388	3,545,850	618,068	590,227	34,789,185	9,858,846	33,270,276	3,808,357	Included in Col. 16.	6,476,533	—	292,524,871
1885-86 -	175,644,420	863,038	7,519,483	1,785,927	4,875,447	3,350,544	3,394,440	612,490	611,284	34,456,031	12,582,099	32,960,398	4,067,275		6,700,862	—	289,423,738
1886-87 -	170,088,250	822,870	7,486,512	1,502,976	4,695,144	3,390,559	3,374,434	615,818	605,569	34,241,774	16,597,705	32,375,552	3,873,879		6,196,905	—	285,867,947
1887-88 -	169,865,766	815,648	7,152,003	1,215,750	4,680,734	3,438,876	3,226,314	629,700	608,084	36,073,745	18,069,573	32,685,092	4,178,456		6,854,411	1,552	289,495,794
1888-89 -	173,413,236	834,190	7,290,053	1,308,882	5,133,176	3,620,403	3,171,834	683,722	599,729	40,401,287	19,827,042	33,460,790	4,757,894		7,056,036	9,584	301,657,858
1889-90 -	182,507,904	875,927	7,451,890	1,633,998	5,402,345	3,880,016	3,218,821	699,197	601,721	49,800,129	21,013,217	34,643,179	5,957,103		7,624,267	6,654	325,316,366
1890-91 -	189,576,197	933,070	8,807,773	3,105,413	5,119,992	3,960,812	3,490,720	698,641	618,567	60,438,687	23,483,658	36,444,911	7,367,950		7,537,474	6,826	351,590,691
1891-92 -	189,653,142	985,614	10,871,889	2,979,442	4,607,648	4,040,757	3,431,253	703,683	643,771	68,368,156	23,981,545	36,176,818	8,013,838		7,825,579	7,230	362,290,365
1892-93 -	186,724,102	1,000,011	12,047,001	2,089,227	4,506,082	4,045,526	3,472,245	710,728	639,473	69,358,408	17,328,300	36,266,182	14,717,743	3,880,676	5,109,799	17,949	361,922,452
1893-94 -	181,481,609	1,043,054	12,321,709	1,832,308	4,770,885	4,070,958	3,493,590	732,598	626,349	65,831,141	17,168,861	35,786,668	14,152,214	4,083,999	4,433,193	12,673	351,831,809
Compare of 1893-94 with 1884-85 :—																	
Increase -	1,001,275	110,362	4,718,565	—	—	810,570	—	114,540	36,122	31,041,956	7,300,015	2,516,392	10,343,857	4,083,999	—	12,673	59,306,938
Decrease -	—	—	—	432,951	254,837	—	52,260	—	—	—	—	—	—	—	2,043,340	—	—

SCHEDULE E.

The gross amount of salaries assessed for 1893–94 shows an increase of 1,007,563*l.* as compared with 1892–93; the number of persons assessed for 1893–94 was 250,503, and that for 1892–93 being 246,789, there was an increase of 3,714.

The increase is principally caused by the conversion of private concerns into public companies, when the employés become assessed for the first time under Schedule E., instead of Schedule D.

ABATEMENTS AND ALLOWANCES.

SCHEDULES A., B., D., AND E.

The amount of profits upon which the abatement of 120*l.* was allowed under Schedules A., B., D., and E., to persons having an income under 400*l.* per annum was 59,436,937*l.*, representing a full relief of income to the extent of such abatement to the number of persons understated:—

Schedule of Tax.	Part of United Kingdom.	Income or Profits Abated.		Number of Persons (120*l.* each.)		Increase in Amount of Income Abated.	Increase in Number of Persons.
		1893–94.	1892–93.	1893–94.	1892–93.		
		£	£	No.	No.	£	No.
A.	England	1,018,585	1,414,443	8,488	11,787	*395,858**	*3,299**
	Scotland	97,014	116,179	808	969	*19,165**	*161**
	Ireland	22,217	21,102	185	176	1,115	9
		1,137,816	1,551,724	9,481	12,932	*413,908**	*3,451**
B.	England	1,588,320	1,925,520	13,236	16,046	*337,200**	*2,810**
	Scotland	162,120	180,720	1,351	1,506	*18,600**	*155**
	Ireland	15,360	15,360	128	128	—	—
		1,765,800	2,121,600	14,715	17,680	*355,800**	*2,965**
D.	England	34,196,065	33,781,040	284,966	281,509	415,025	3,457
	Scotland	4,157,188	4,030,736	34,643	33,590	126,452	1,053
	Ireland	1,779,944	1,740,155	14,832	14,502	39,789	330
		40,133,197	39,551,931	334,441	329,601	581,266	4,840
E.	England	9,892,925	9,443,468	82,441	78,696	449,457	3,745
	Scotland	1,081,183	1,023,943	9,009	8,533	57,240	476
	Ireland	587,308	531,190	4,894	4,427	56,118	467
		11,561,416	10,998,601	96,344	91,656	562,815	4,688
	Total	54,598,229	54,223,856	454,981	451,869	374,373	3,112
	Add Repayments	4,838,708	4,186,600	40,322	34,888	652,108	5,434
	Total	59,436,937	58,410,456	495,303	486,757	1,026,481	8,546

* These decreases in the capital of the incomes and numbers of persons under Schedules A. and B. are believed to have arisen from the incomes under those Schedules having fallen below the limit of taxation.

The number and amount of allowances from Income Tax Assessments in respect of premiums on Life Assurance for 1893–94 were as follows, viz. :—

—	Amounts allowed.			Number of Persons.		
	Schedule D.	Schedule E.	Total.	Schedule D.	Schedule E.	Total.
	£	£	£	No.	No.	No.
England - -	1,744,891	726,668	2,471,559	72,745	41,189	113,934
Scotland - -	299,392	151,088	450,480	10,989	7,469	18,458
Ireland - - -	94,114	59,599	153,713	3,131	2,026	5,157
United Kingdom -	2,138,397	937,355	3,075,752	86,865	50,684	137,549

In addition to the foregoing allowances from the assessments, there were allowances made by repayment of duty on Life Assurance Premiums as follows, viz. :—

—	Amount allowed.	Number of Persons.
	£	No.
England - - -	1,071,017	9,031
Scotland - - -	93,394	929
Ireland - - - -	101,109	1,048
United Kingdom - -	1,265,520	11,008

Thus it would appear that 148,557 persons had the benefit of such allowance on premiums for life assurance, equivalent to a reduction in the assessment of 4,341,272*l.*

Cost of Collection and Management of the Revenue.

In the Appendix (pp. xxix–xxxii.) will be found a table showing in some detail the cost of the collection of the revenue over a series of years, as well as a statement recording the work done annually by the Inland Revenue for other Public Departments, &c.

For the past ten years the per-centage charges of collection on gross receipts have been—

1885–6 - - -	3·52
1886–7 - - -	3·40
1887–8 - - -	3·42
1888–9 - - -	3·53
1889–90 - - -	3·26
1890–1 - - -	3·19
1891–2 - - -	3·17
1892–3 - - -	3·20
1893–4 - - -	3·29
1894–5 - - -	3·16

Establishments.

The onerous duties arising out of the new Estate Duty, and the concessions under Income Tax in the Budget of 1894, have necessitated the revision and augmentation in the past year of the establishments of—

The Secretary,
The Comptroller of Legacy Duty, &c.
The Accountant-General,

and an addition of one inspector and 10 surveyors has been sanctioned for new tax districts, which have been found necessary owing to the growth of the population.

The scale of the pay of the out-door Excise service has been revised as regards certain classes of officers. This revision will involve an increased future cost, but we believe that thereby the claims of a deserving class of officials have been fairly met.

Retirement of the Solicitor to the Board.

Sir William Melvill, who for over 28 years occupied the position of Solicitor to this Board, retired from the service on 25th September 1894. Your Lordships' Minute, which we print below, bears well-deserved testimony to his eminent services.

Treasury Minute, dated 23rd September 1894.

It is with the greatest regret that their Lordships learn the intention of Sir William Melvill to retire from the public service. I desire on their part to place on record their high sense of the signal distinction with which he has through a long term of years discharged the duties belonging to his difficult and responsible office.

I and my predecessors, as Chancellor of the Exchequer, owe a great debt of gratitude to Sir William Melvill during the extended period in which he has presided over the conduct of the Legal Department of the Inland Revenue.

The success of his diligent efforts, and the results of his skill, judgment, tact, and experience, have been recognised by all who have been responsible for the public finance.

I can only add my testimony to that already so well rendered by Mr. Milner and Mr. Robinson, and I desire to express how much I was assisted by the advice of Sir William Melvill in the difficult task undertaken in the Budget of this year for the reform of the Death Duties.

September 23rd, 1894. (Signed) W. V. Harcourt.

Laboratory.

In the Appendix to this Report will be found in tabular form summaries of the work done in the past year by the branch laboratory attached to this Department. A detailed report of that work has been forwarded by us to the Treasury for your Lordships' information.

Local Taxation Account, &c.

The following is a statement of the Inland Revenue surrendered to Local Taxation Accounts, &c. for 1894–95, in accordance with various Acts, in lieu of grants heretofore voted annually by Parliament in respect of Disturnpiked and Main Roads, and maintenance of the poor, pauper lunatics, &c.

	England.			Scotland.			Ireland.			Total, United Kingdom.		
Excise:—	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*
Beer Duty 3*d.* per Barrel -	313,823	7	10	43,150	14	4	35,305	2	7	392,279	4	9
Spirit Duty 6*d.* per Gallon -	585,922	19	2	80,564	8	2	65,916	6	8	732,403	14	0
Local Taxation Licences and Fines - -	3,178,448	9	9	335,653	7	4	—			3,514,101	17	1
Stamps:—												
†Estate Duty, 1894 (portion of) -	825,345	19	10	113,485	1	6	92,851	8	6	1,031,682	9	10
Probate Duty: One moiety of net receipt -	886,687	17	3	121,919	11	8	99,752	7	8	1,108,359	16	7
Total -	5,790,228	13	10	694,773	3	0	293,825	5	5	6,778,827	2	3

† The contribution to Local Taxation under the Finance Act (1894) from the new Estate Duty, in lieu of one moiety of the Probate Duty, was fixed by section 19 of that Act at $1\frac{1}{2}$ per cent. on the net capital value of personalty passing under will or intestacy in the United Kingdom. As regards small estates not exceeding 300*l.* and 500*l.* gross, referred to in section 16 of the Act, the average net capital of such property upon which the contribution to Local Taxation is based has been fixed by your Lordships' Minute of 11th March 1895 at 170*l.* and 310*l.* respectively.

The total Inland Revenue thus surrendered fell short of that of the prior year by 239,840*l.* The chief decrease was under stamps, caused by the diminution of personalty subjected to duty.

We have the honour to be,

Your Lordships'

Most obedient humble servants,

(Signed) ALFRED MILNER.
F. LACY ROBINSON.
EDMOND H. WODEHOUSE.
T. BROWNING.

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TABLE showing the several RATES of INLAND REVENUE DUTIES and TAXES in force in the Year 1894–95.

Excise.			Rate of Duty. £ s. d.	
Beer NOTE.—Private Brewers occupying houses exceeding 15*l.* annual value, and farmers occupying houses exceeding 10*l.* annual value who brew for their labourers, are liable to Beer Duty.		Upon every 36 gallons of worts of a specific gravity of 1·055°.	†0 6 9	3*d.* of this is assigned by law to Local Taxation.
Spirits (home made)		Per proof gallon	†0 11 0	6*d.* do.
Chicory (grown in United Kingdom)		Raw or kiln dried, per cwt.	0 12 1	
Coffee Mixtures (*i.e.*, any article prepared to serve as a substitute for Coffee or Chicory).		For every ¼ lb.	0 0 0½	
Railway Duty		On all passenger fares exceeding rate of one penny per mile.	5 0 0	Per cent.
„ Urban Traffic		„	2 0 0	„
LICENCE DUTIES.			Annual.	
Brewers of Beer for sale	U. K.	Each	1 0 0	
„ not for sale	„	If occupying houses of annual value exceeding 8*l.* but not exceeding 10*l.*, or exceeding 15*l.*	0 4 0	If exceeding 15*l.* liable also to Beer Duty.
„ „	„	Exceeding 10*l.* but not exceeding 15*l.*	0 9 0	
Spirits—Distillers	„	Each	10 10 0	*See* note*.
„ Rectifiers and Compounders.	„	„	10 10 0	
„ Methylated Spirit Makers.	„	„	10 10 0	„ Distillers and rectifiers may methylate spirits without licence.
„ Methylated Spirit Retailers.	„	„	0 10 0	*See* note*.
„ Stills or Retorts (chemists and others using).	„	„	0 10 0	„
Passenger Boats	„	Annual	5 0 0	
„	„	One day	1 0 0	
Tobacco and Snuff Manufacturers.	„	If unmanufactured tobacco received in the previous year does not exceed 20,000 lbs.	[illegible] 0	Higher rates are charged in excess of 20,000 lbs.
„ „	„	Beginners	5 5 0	
Medicine, Patent (Makers or Vendors).	G. B.	For each set of premises.	0 5 0	
Playing Cards (Sellers who are Makers).	U. K.	Each	1 0 0	
Vinegar Makers for sale	„		1 [illegible]	*See* note*.

* Proportionately lower rates are charged for one, two, or three quarters.
† From 17th April 1894. (Previous rates, Beer 6/3, Spirits 10/6.)

Table showing the several Rates of Inland Revenue Duties, &c.—*cont.*

Excise.			Annual Rate of Duty.	
			£ s. d.	
LICENCES—*continued.*				
Dealers. Beer Dealers	U. K.	Each	3 6 1	*See* note 1.
" additional to retail—Off.	E. & I.	"	1 5 0	"
Sweets, Dealers	U. K.	"	5 5 0	"
Spirits, Dealers	"	"	10 10 0	"
" additional to retail Foreign Liqueurs in bottle—Off.	"	"	2 2 0	"
" additional to retail British or Foreign Spirits and Foreign Liqueurs in bottle—Off.	E.	"	3 3 0	"
Wine Dealers (not licensed to retail Spirits).	U. K.	"	10 10 0	"
Publicans and Retailers. Beer Retailers—On	"	Without regard to value of premises.	3 10 0	*See* notes 1 and 2.
" (Grocers)—Off	S.	Premises under value of 10*l.*	2 10 0	*See* note 1.
" "	"	Do., 10*l.* and upwards.	4 4 0	"
" Off	E.	Each	1 5 0	"
Beer and Wine—On	U. K.	"	4 0 0	*See* notes 1 and 2.
" Off	"	"	3 0 0	*See* note 1.
Cider Retailers—On or Off	E.	"	1 5 0	On, *see* notes 1 and 2. Off, *see* note 1. But no licence is required for sale by licensed Beer Retailers, or for sales of not less than 4½ gallons for consumption off the premises.
Table Beer (Retailers Off)	U. K.	"	0 5 0	*See* note 1.
Spirit Retailers (*i.e.*, Publicans,) including Beer and Wine.	"	According to value of premises.	4 10 0 to 60 0 0	*See* notes 1 and 2.
" Grocers (Off) (including Beer).	S.	"	4 4 0 to 13 13 0	*See* note 1.
" Grocers	I.	"	9 18 5 to 14 6 7	"
Sweets Retailers (not Publicans) On or Off.	U. K.	Each	1 5 0	On, *see* notes 1 and 2. Off, *see* note 1.
Wine Retailers—On	"	"	3 10 0	*See* notes 1 and 2.
" (shops)—Off	E. & I.	"	2 10 0	*See* note 1.
" Grocers—Off	S.	"	2 4 1	"
Refreshment Houses	E. & I.	Premises under 30*l.* value.	0 10 6	"
"	"	Premises 30*l.* and upwards	1 1 0	"
*Tobacco and Snuff Dealers or Sellers.	U. K.	Each	0 5 3	"
*Occasional Licenses—Publicans	"	For each day	0 2 6	Not required in Scotland for sale at lawful fairs.
" Wine Retailers On.	E. & I.	"	0 1 0	

* The produce of these Licences for England and Scotland is surrendered to Local Taxation.

NOTE 1.—Proportionately lower rates are charged for one, two, or three quarters.

NOTE 2.—Reductions are made for closing on Sundays and early closing on week days.

Table showing the several Rates of Inland Revenue Duties, &c. —*continued.*

Excise.		——	Annual Rate of Duty.	——
LICENCES—*continued.*			£ s. d.	
*Occasional Licences—Beer Retailers—On.	E.	For each day -	0 1 0	
„ Tobacco Dealers	U. K.	„ -	0 0 4	
*Dogs - - -	G. B.	Each, over six months of age.	0 7 6	Exemption in favour of shepherds' and farmers' dogs.
*Guns, to use or carry - -	U. K.	Each person - -	0 10 0	
*Game Licences (to kill) - -	„	Whole year -	3 0 0	2*l.* charged for licenses required for first or second half year.
* „ occasional - -	„	For 14 days - -	1 0 0	
* amekeepers (chargeable also as Male Servants).	G. B.	Each - -	2 0 0	
„ - - -	I.	„ - - -	3 0 0	2*l.* charged for first or second half year.
*Game Dealers - - -	U. K.	„ - -	2 0 0	
Establishment Licences. Male Servants - - -	G. B.	„ - - -	0 15 0	
Carriages - - - -	„	With four or more wheels, and fitted to be drawn by two or more horses.	2 2 0	1*l.* 1*s.* charged if licence is taken out from 1st Oct. in each year.
„ - - -	„	With four or more wheels, and fitted to be drawn by one horse.	1 1 0	10*s.* 6*d.* do.
„ - - - -	„	With less than four wheels.	0 15 0	7*s.* 6*d.* do.
„ (Hackney) - -	„	Each - -	0 15 0	7*s.* 6*d.* do.
* Armorial Bearings - -	„	Painted on or affixed to carriage.	2 2 0	
„ - -	„	Otherwise worn or used.	1 1 0	
*Appraisers - - -	U. K.	Each - -	2 0 0	May act as House Agents without further licence.
*Auctioneers - - - -	„	„ - - -	10 0 0	May act as Appraisers or House Agents without further licence.
*House Agents - - -	„	„ - -	2 0 0	May act as Appraisers without further licence.
*Hawkers - - - -	„	„ - - -	2 0 0	
*Plate Dealers - - -	„	Gold above 2 dwts. and under 2 ozs., or silver above 5 dwts. and under 30 ozs.	2 6 0	*See* note †
„ - - -	„	Gold 2 ozs. or upwards. Silver 30 ozs. or upwards.	5 15 0	„
*Plate Dealers—Pawnbroke -	„	Each - -	5 15 0	„
*Refiners of Gold or Silver - -	„	„ - - -	5 15 0	
*Pawnbrokers - - -	„	„ - -	7 10 0	„

* The produce of these Licences for England and Scotland is surrendered to Local Taxation.

† Proportionately lower rates are charged for one, two, or three quarters.

Table showing the several Rates of Inland Revenue Duties, &c. —*continued.*

STAMPS:—DEATH DUTIES.

PROBATE AND ACCOUNT DUTY - } Applicable only to property passing by deaths occurring prior to 2nd Aug. 1894. For rates, *see* Report for 1893–94.
TEMPORARY ESTATE DUTY - }

ESTATE DUTY, 1894 (57 & 58 Vict. c. 30.) { On property passing by deaths occurring after 1st August 1894.

The principal value of all property, real or personal, settled or not settled, is subject to the following scale of duty.—Real and personal estate of 1,000*l.* and upwards to be aggregated for basis of charge to duty.

SCALE OF RATES OF DUTY PAYABLE.

Exceeding.	Not exceeding.	Per cent.
£	£	£ *s.*
100 net	500 net	1 0
500 „	1,000 „	2 0
1,000 „	10,000 „	3 0
10,000 „	25,000 „	4 0
25,000 „	50,000 „	4 10
50,000 „	75,000 „	5 0
75,000 „	100,000 „	5 10
100,000 „	150,000 „	6 0
150,000 „	250,000 „	6 10
250,000 „	500,000 „	7 0
500,000 „	1,000,000 „	7 10
1,000,000 „	—	8 0

Settled property is subject to 1 °/₀ additional.
Small estates up to 300*l.* gross pay duty of 30*s.* } Inclusive of all other duties.
Do. 500*l.* do. 50*s.* }

Exemptions:—

Property, real and personal, not exceeding 1,000*l.*, and subjected to Estate Duty, is exempt from Settlement Duty of 1°/₀, and also from Legacy and Succession Duties.

LEGACY DUTY OR SUCCESSION DUTY:—

Legacy of any value, and any share of residue of personal estate arising under will or intestacy of persons dying after 5th April 1805, which shall be paid, delivered, retained, satisfied, or discharged, after 31st August 1815 in Great Britain, or after 9th October 1842 in Ireland.

On succession of the value of 20*l.* or upwards, where the whole succession derived from the same predecessor amounts to 100*l.* or upwards.

	Per cent.
	£
*To a child, or a descendant of a child, of the deceased; or father or mother, or any lineal ancestor of deceased - -	1
To a brother or sister, or any descendant - - -	3
To an uncle or aunt, or any descendant - - -	5
To a great uncle or aunt, or any descendant - - -	6
To any other relation, or to a stranger in blood - -	10

The additional Succession Duties under Act 50 Vict. c. 8 of 10*s.* °/₀ on lineals and £1½ °/₀ on other descendants are not payable when such property is chargeable with Estate Duty under 57 & 58 Vict. c. 30.

* The duty at the rate of 1*l.* per cent. is not payable in cases where Probate or Letters of Administration were obtained, or account duty was paid, on or after 1st June 1881, in conformity with the provisions of the Act 44 Vict. c. 12.

Table showing the several Rates of Inland Revenue Duties, &c. —*continued.*

OTHER STAMP DUTIES—

	Per cent. £	s.	d.
CORPORATE AND UNINCORPORATE BODIES on net annual income or profits accrued in respect of all real or personal property liable to duty	5	0	0

CARDS:—

For every pack of playing cards made fit for sale or use in the United Kingdom	0	0	3

MEDICINES—Great Britain only:—

	Per cent. £	s.	d.
Where the packet, box, bottle, pot, phial, or other inclosure, with its contents shall not exceed the price or value of 1*s.*	0	0	$1\frac{1}{2}$
Where it shall exceed 1*s.* and not exceed 2*s.* 6*d.*	0	0	3
" " 2*s.* 6*d.* " 4*s.*	0	0	6
" " 4*s.* " 10*s.*	0	1	0
" " 10*s.* " 20*s.*	0	2	0
" " 20*s.* " 30*s.*	0	3	0
" " 30*s.* " 50*s.*	0	10	0
" " 50*s.*	1	0	0

COMPOSITION FOR BANKERS' NOTES:—

Bank of England, on each 1,000,000*l.* of bills in circulation	3,500	0	0
Other bankers, for every 100*l.* or fractional part of 100*l.* of the average amount or value of notes and bills in circulation during every half-year:—			
England and Ireland	0	3	6
Scotland { Notes	0	4	2
Scotland { Bills	0	3	6

(*For other General Stamp Duties, see Schedule to Stamp Act*, 1891.)

TAXES.

LAND TAX (Great Britain only)	The amount raised annually is the unredeemed quota for each parish.

INHABITED HOUSE DUTY (Great Britain only):—

	Rate of Duty.
Shops, inns, coffee-houses, farmhouses, and lodging-houses, when annual value of house is 20*l.* or upwards, but does not exceed 40*l.* per annum	2*d.* in the £
Dwelling-houses ditto ditto	3*d.* "
Shops, inns, coffee-houses, farmhouses, and lodging-houses, when annual value exceeds 40*l.* but does not exceed 60*l.*	4*d.* "
Dwelling houses ditto ditto	6*d.* "
Shops, inns, coffee-houses, farmhouses, and lodging-houses, where annual value exceeds 60*l.*	6*d.* "
Dwelling-houses ditto ditto	9*d.* "

INCOME TAX:—

Schedules A., C., D., and E.	8*d.* "
Schedule B.:—England	$\frac{7}{8}$ths of 3*d.* "
Scotland and Ireland	3*d.* "

(Incomes under 160*l.* are exempt from duty, and abatements are allowed as follows:—
160*l.* on incomes not exceeding 400*l.*
100*l.* " exceeding 400*l.* but not exceeding 500*l.*)

EXCISE.

An Account of the Net Receipt of the Duties

Years ended 31st March.	(1.) Beer Duty. England.	Scotland.	Ireland.	United Kingdom.	(2.) Spirit Duty. England.	Scotland.	Ireland.	United Kingdom.	(3.) Total Beer Duty and Spirit Duty.
	£	£	£	£	£	£	£	£	£
1886	7,389,793	340,611	673,177	8,403,581	5,882,864	3,903,630	3,354,201	13,140,695	21,544,276
1887	7,460,032	356,103	679,519	8,495,654	5,666,650	3,860,154	3,325,963	12,852,767	21,348,421
1888	7,626,901	377,132	707,500	8,711,533	5,708,890	3,954,438	3,364,876	13,028,204	21,739,737
1889	7,652,602	395,706	721,987	8,770,295	5,439,805	4,048,820	3,390,528	12,879,153	21,649,448
1890	8,207,171	441,542	761,713	9,410,426	5,744,643	4,372,400	3,742,959	13,860,002	23,270,428
1891	8,207,899‡	428,803‡	753,440‡	9,390,142‡	5,948,813	4,897,226§	3,924,691§	14,770,730§	24,160,872
1892	8,269,951‡	420,531‡	767,267‡	9,457,749‡	6,309,933§	5,225,353§	4,158,345§	15,693,631§	25,151,380
1893	8,256,744‡	413,430‡	775,719‡	9,445,893‡	5,973,416§	5,267,564§	4,043,087§	15,284,067§	24,729,960
1894	8,320,290‡	429,606‡	787,058‡	9,536,948‡	5,764,062§	5,377,456§	4,047,827§	15,189,345§	24,726,293
1895	8,771,449‡	475,978‡	854,628‡	10,102,050‡	5,719,072§	5,511,343§	4,038,881§	15,269,296§	25,371,346

Years ended 31st March.	(10.) Licences, United Kingdom. Brewers, Distillers, Methylated Spirit, Passenger Boat, Tobacco Manufacturers, Patent Medicine, &c.	Other Licences. (11.) England.	(12.) Scotland.	(13.) Ireland.	(14.) United Kingdom.	Total Inland Revenue Licences. (15.) United Kingdom.	Total Excise. (16.) England.	(17.) Scotland.	(18.) Ireland.	(19.) United Kingdom.
	£	£	£	£	£	£	£	£	£	£
1886	59,220	2,994,252	318,747	181,402	3,494,401	3,553,621	16,637,433	4,593,516	4,210,973	25,441,922
1887	44,414	2,995,145	319,815	181,920	3,496,880	3,541,294	16,457,631	4,565,620	4,189,632	25,212,883
1888	43,171	3,012,118	323,520	183,445	3,519,083	3,562,254	16,683,909	4,683,307	4,258,304	25,625,520
1889	42,867	2,960,140	318,585	184,033	3,462,758	3,505,625	16,384,028	4,791,305	4,299,070	25,474,403
1890	28,237 (A)	—*	316,128	185,880	502,008	530,245	14,282,020	5,158,096	4,693,116	24,133,232
1891	43,091	—*	—†	187,359	187,359	230,450	14,500,602	5,355,317	4,867,998	24,723,917
1892	42,399	—*	—†	190,270	190,270	232,669	14,925,275	5,673,858	5,118,292	25,717,425
1893	42,386	—*	—†	191,894	191,894	234,280	14,561,300	5,708,824	5,013,010	25,283,134
1894	41,578	—*	—†	192,986	192,986	234,564	14,383,528	5,833,218	5,030,115	25,246,861
1895	41,324	—*	—†	194,762	194,762	236,086	14,772,263	6,012,862	5,090,501	25,875,626

Alterations in the Rates of Duties, &c.

Years ended 31st March.

Beer.

1890:—Duty charged on Worts of specific gravity of 1·055° instead of 1·057° per Act 52 Vict. c. 7. s. 3.
1895:—Duty increased from 6*s.* 3*d.* to 6*s.* 9*d.* per barrel per Act 57 & 58 Vict. c. 30.

Spirits.

1891:—Additional Duty of 6*d.* per gallon imposed per Act 53 Vict. c. 8. in aid of Local Taxation.
1895:—Duty increased from 10*s.* 6*d.* to 11*s.* a gallon per Act 57 & 58 Vict. c. 30.

* Proceeds of these Licences transferred to Local Taxation Account per Act 51 & 52 Vict. c. 41. s. 20. (*see* Column 20).

(A) After allowing for refund of duty under Judicial decision in respect of Licences taken out in prior year for Omnibuses at higher rates.

† From 1st April 1890, the proceeds of these Licences have been transferred to Local Taxation, per Act 52 & 53 Vict. c. 50 (*see* Column 21).

‡ After deducting portion of Beer Duty (3*d.* per barrel) surrendered to Local Taxation per Act 53 Vict. c. 8. (*see* columns 24 to 27).

§ After deducting proceeds of additional duty on spirits (6*d.* per gallon) surrendered to Local Taxation per Act 53 Vict. c. 8. (*see* columns 28 to 31).

EXCISE.

of Excise in the Ten Years ended 31st March 1895.

Duties on (4.) Chicory. England.	(5.) Coffee Mixture Labels. United Kingdom.	(6.) Tobacco Home grown. United Kingdom.	(7.) Charges on Delivery. United Kingdom.	(8.) Total of Columns 4 to 7.	(9.) Railway Duty. England.	Scotland.	Great Britain.	Years ended 31st March.
£	£	£	£	£	£	£	£	
2,537	3,989	—	—	6,526	311,593	25,906	337,499	1886
2,061	3,212	14	912*	6,199	291,926	25,043	316,969	1887
1,744	2,857	160	3,775	8,536	291,673	23,320	314,993	1888
1,047	2,687	91	3,999	7,824	288,256	23,250	311,506	1889
1,509	2,433	86	4,070	8,098	301,423	23,038	324,461	1890
1,587	2,560	131	4,200	8,478	299,787	24,330	324,117	1891
1,630	2,486	1	4,275	8,392	302,093	22,891	324,984	1892
1,754	2,627	—	4,188	8,569	287,712	22,613	310,325	1893
834	2,016	—	4,061	6,911	258,095	20,998	279,093	1894
1,523	2,101	—	3,876	7,500	240,344	20,350	260,694	1895

(continued.)

Local Taxation Account.

Licences.† (20.) England.	(21.) Scotland.	(22.) Ireland.	(23.) United Kingdom.	Beer Duty (portion of). (24.) England.	(25.) Scotland.	(26.) Ireland.	(27.) United Kingdom.	Spirit Duty (portion of). (28.) England.	(29.) Scotland.	(30.) Ireland.	(31.) United Kingdom.	Years ended 31st March.
£	£	£	£	£	£	£	£	£	£	£	£	
				—	—	—	—	—	—	—	—	1886
See Col. 11.	*See* Col. 12.	*See* Col. 13.	*See* Col. 14.	—	—	—	—	—	—	—	—	1887
				—	—	—	—	—	—	—	—	1888
				—	—	—	—	—	—	—	—	1889
2,988,412	—	—	2,988,412	—	—	—	—	—	—	—	—	1890
3,030,898	322,061	—	3,352,959	313,005	43,038	35,213	391,256	562,846	77,391	63,320	703,557	1891
3,058,126	326,974	—	3,385,100	315,258	43,348	35,467	394,073	620,254	86,522	70,791	786,567	1892
3,098,769	329,390	—	3,428,159	314,863	43,293	35,422	393,578	612,882	84,271	68,949	766,102	1893
3,157,358	333,106	—	3,490,464	317,898	43,711	35,764	397,373	609,034	83,742	68,516	761,292	1894
3,171,829	335,254	—	3,507,083	313,823	43,151	35,305	392,279	585,923	80,564	65,916	732,403	1895

Alterations in the Rates of Duties, &c.—*continued.*

Years ended 31st March.

Licences.

1886:—Private Brewers' Licence Duty reduced to 4*s.* per annum in those cases in which 6*s.* had previously been chargeable, per Act 48 and 49 Vict. c. 51., dated 6th August 1885.

1887:—Private Brewers occupying houses not exceeding the annual value of 8*l.*, exempted from payment o either Licence or Beer Duty, per Act 49 Vict. c. 18.

1889:—Duties on Carriages revised from 1st January 1889, per Act 51 Vict. c. 8.; Hawkers' Licence Duty reduced to 2*l.* per annum, per Act 51 & 52 Vict. c. 33.

1890:—Vinegar Makers' Licence Duty reduced to 1*l.* per annum, per Act 52 Vict. c. 7. s. 4.

* This amount represents the charge on deliveries from Bonded Warehouses from the 1st January 1887 only, i.e., one quarter of the year. These receipts for previous years were paid over to Exchequer as "Miscellaneous Revenue."

† Excluding fines and penalties.

STAMPS (*see also* pages xii and xiii)

An Account of the Net Receipt of the Duties of

Years ended 31st March.	(1.) Estate Duty (1894) per Act 57 & 58 Vict. c. 30.				(2.) Probate Duty (England and Ireland) and Inventory Duty (Scotland).			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£	£	£	£	£
1886	—	—	—	—	3,501,427	406,333	195,884	4,103,644
1887	—	—	—	—	3,429,793	432,580	164,096	4,026,469
1888	—	—	—	—	3,962,227	412,347	222,046	4,596,620
1889	—	—	—	—	2,568,611*	187,670*	64,758*	2,821,039*
1890	—	—	—	—	2,081,093*	203,868*	—20,560†	2,264,401*
1891	—	—	—	—	2,296,749*	134,089*	—17,170†	2,413,668*
1892	—	—	—	—	2,576,376*	223,047*	11,764*	2,811,187*
1893	—	—	—	—	2,235,642*	178,953*	—16,566†	2,398,030*
1894	—	—	—	—	2,124,957*	247,241*	—9,139†	2,363,059*
1895	2,575,609*	194,868*	11,102*	2,781,579*	932,473*	139,992*	35,895*	1,108,360*

Years ended 31st March.	(5.) Temporary Estate Duty (per Act 52 Vict., c. 7).	(6.) Total Death Duties.	(7.) Corporation Duty.	(8.) Deeds and other Instruments not otherwise enumerated.	(9.) Bonds to Bearer and Substituted Securities.	(10.) Joint Stock Companies' Capital.
	United Kingdom.	United Kingdom.	United Kingdom.	United Kingdom.	United Kingdom.	United Kingdom.
	£	£	£	£	£	£
1886	—	7,436,607	32,648	1,694,289	106,392	—
1887	—	7,401,957	34,063	1,799,132	207,434	—
1888	—	8,241,683	42,521	2,029,302	356,300	—
1889	—	6,557,886*	40,734	2,537,555	292,821	157,948
1890	790,019	6,843,475*	41,063	2,778,986	298,719	294,274
1891	1,194,377	7,443,288*	41,354	2,661,725	249,362	252,093
1892	1,402,720	8,242,416*	39,433	2,370,678	183,181	160,831
1893	1,254,662	8,350,588*	37,260	2,412,894	225,166	124,970
1894	1,232,228	7,578,796*	37,836	2,284,567	141,284	131,466
1895	665,606	8,714,942*	39,401	2,867,120	127,832	159,370

* After deducting portion of duties transferred to Local Taxation Account and Guarantee Fund respectively, under the provisions of Acts 51 & 52 Vict. cc. 41 and 60; 54 & 55 Vict. c. 48. s. 5; and 57 & 58 Vict. c. 30. *See* Column No. 21.

(*For alterations in rates of Duties, &c., see pages xii and xiii.*)

STAMPS (*see also* pages xii and xiii).

Stamps in the Ten Years ended 31st March 1895.

(3.) Legacy Duty.				(4.) Succession Duty.				Years ended 31st March.
England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	
£	£	£	£	£	£	£	£	
2,135,819	227,717	111,186	2,474,722	694,801	66,508	96,932	858,241	1886
2,201,973	253,513	105,247	2,560,733	634,033	76,928	103,794	814,755	1887
2,432,621	280,249	101,690	2,814,560	664,446	78,918	87,139	830,503	1888
2,472,735	256,103	101,540	2,830,378	737,899	84,913	83,657	906,469	1889
2,390,693	228,948	104,245	2,723,886	890,792	87,589	86,788	1,065,169	1890
2,252,775	273,984	99,257	2,626,016	994,854	105,005	109,368	1,209,227	1891
2,411,117	293,921	123,124	2,828,162	993,569	96,570	110,208	1,200,347	1892
2,745,871	371,859	124,360	3,242,090	1,196,054	138,456	121,296	1,455,806	1893
2,390,518	239,197	106,849	2,736,564	1,032,145	96,327	118,473	1,246,945	1894
2,384,501	319,256	105,210	2,808,967	1,114,269	117,059	119,102	1,350,430	1895

(*continued.*)

(11.) Foreign or Colonial Share Certificates, Bonds, &c.	(12.) Contract Notes (Brokers') above One Penny.	(13.) Bills of Exchange and Promissory Notes.	(14.) Bankers' Notes and Composition.	(15.) Licences and Certificates.	Years ended 31st March.
United Kingdom.	United Kingdom.	United Kingdom.	United Kingdom.	United Kingdom.	
£	£	£	£	£	
—	—	653,354	124,107	153,164	1886
—	—	641,399	123,660	156,394	1887
—	—	661,431	122,005	158,234	1888
111,685	53,075	700,908	122,562	159,400	1889
97,802	60,243	742,961	124,725	160,333	1890
80,577	53,978	754,693	125,959	162,729	1891
77,844	55,130	712,830	124,779	163,772	1892
57,643	51,714	665,031	122,384	164,156	1893
2,696	80,078	646,813	122,315	165,168	1894
—	112,135	626,142	121,743	166,900	1895

(*continued.*)

† The receipt of Probate Duty was less by this sum than the amount transferred under Act 51 & 52 Vict. c. 60. to Local Taxation Account.

(*For alterations in rates of Duties, &c., see pages xii and xiii.*)

STAMPS—

An Account of the Net Receipt of

Years ended 31st March.	(16.) Marine Insurances.	(17.) Patent Medicines.	(18.) Receipts, Drafts, and other 1*d.* Inland Revenue Stamps.	(19.) Other Heads.	(20.) Total Stamps.
	United Kingdom.	Great Britain.	United Kingdom.	United Kingdom.	United Kingdom.
	£	£	£	£	£
1886	136,881	178,719	963,260	121,693	11,600,614
1887	130,025	179,508	978,571	128,190	11,780,333
1888	124,728	191,475	992,325	136,946	13,056,950
1889	129,213	202,375	1,041,247	133,545	12,240,954
1890	141,370	217,264	1,079,291	161,186	13,041,692
1891	147,949	225,701	1,111,630	102,791	13,413,831
1892	152,542	240,062	1,136,303	70,382	13,730,183
1893	134,557	220,325	1,148,396	73,299	13,788,383
1894	139,005	213,210	1,166,772	73,627	12,783,633
1895	136,883	234,881	1,202,747	77,083	14,587,684

ALTERATIONS IN THE RATES OF DUTIES, &c.

Years ended 31st March.

Temporary Estate Duties.

1890:—Duties on Personal and Real Property imposed temporarily per Act 52 Vict. c. 7.

Estate Duty.

1895:—Duty at graduated rates imposed in lieu of Probate, &c., Duties per Finance Act (57 & 58 Vict. c. 30).

Legacy and Succession Duties.

1889:—Additional Succession Duty of 10*s.* per cent. on lineal, and 30*s.* per cent. on other Successions, imposed per 51 Vict. c. 8.

Corporation Duty.

1886:—Stamp Duty imposed on Property of Bodies Corporate and Unincorporate at the rate of 5*l.* per cent. on net annual value of income or profits accrued in respect of all real or personal property vested in such bodies, not specifically exempted from duty, per Act 48 & 49 Vict. c. 51.

Gold and Silver Plate.

1891:—Duty repealed from 1st May 1890, per Act 53 Vict. c. 8.

Deeds and other Instruments.

1886:—Stamp Duty on Securities to Bearer increased to 1*s.* for every 10*l.* and fractional part of 10*l.*, per Act 48 & 49 Vict. c. 51.; and
Stamp Duty on Substituted Securities to Bearer increased to 6*d.* for every 20*l.* and fractional part of 20*l.*, per Act 48 & 49 Vict. c. 51.

1888:—Stamp Duties on transfers of Debenture Stocks and on Stock Certificates, increased per Act 50 & 51 Vict. c. 15.
Composition in lieu of Stamp Duty on Transfers of Shares or Stock of Companies and of Municipal or County Stock, imposed at the rate of 6*d.* per cent. half-yearly and made discretionary on the part of Company, &c., and the Board, per Act 50 & 51 Vict. c. 15.

1889:—Stamp Duty of 2*s.* per cent. on Capital of Joint Stock Companies, imposed per Act 51 Vict. c. 8.
Stamp Duties on Foreign and Colonial Securities, &c., transferable or not transferable by delivery, imposed per Act 51 Vict. c. 8.

continued.

the Duties of Stamps, &c.—*continued.*

(21.) Local Taxation Account.								Years ended 31st March.
Probate Duty, in part.				Estate Duty (1894) in part.				
England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland. §	United Kingdom.	
£	£	£	£	£	£	£	£	
—	—	—	—	—	—	—	—	1886
—	—	—	—	—	—	—	—	1887
—	—	—	—	—	—	—	—	1888
1,128,416	155,157	126,947	1,410,520	—	—	—	—	1889
1,811,521	249,084	203,796	2,264,401	—	—	—	—	1890
1,930,935	265,503	217,230	2,413,668	—	—	—	—	1891
2,248,949	309,230	253,007‡	2,811,186	—	—	—	—	1892
1,918,424	263,783	215,823	2,398,030	—	—	—	—	1893
1,890,447	259,937	212,675	2,363,059	—	—	—	—	1894
886,688	121,920	99,752	1,108,360	825,346	113,485	92,851	1,031,682	1895

Years ended 31st March. *Deeds and other Instruments* (continued).

1889 :—Stamp Duties on Mortgages of Stock, revised per Act 51 Vict. c. 8.
Stamp Duties on Equitable Mortgages under hand only, accompanied with a deposit of title deeds, reduced per Act 51 Vict. c. 8.
Stamp Duty on Contract Notes advising sale or purchase of stock, &c., of value of 100*l.* and upwards, increased from 1*d.* to 6*d.* for each contract, per Act 51 Vict. c. 8.

1891 :—Apprenticeship Indentures. Duty reduced to uniform rate of 2*s.* 6*d.* per Act 53 Vict. c. 8.

1894 :—Stamp Duty on Contract Notes advising sale or purchase of Stock, &c., of value of 100*l.* and upwards, increased from 6*d.* to 1*s.* for each contract, per Act 56 Vict. c. 7.
Stamp Duty (annual) on Foreign and Colonial Share Certificates and Marketable Securities transferable by delivery repealed per Act 56 Vict. c. 7.

Life Insurances.

1890 :—Composition in lieu of Stamp Duty (5 per cent. on aggregate amount of Premiums received) imposed on Accident Insurance Policies where such Policies cannot be stamped with 1*d.* Duty, per Act 52 & 53 Vict. c. 42.

1891 :—Policies of Insurance against Sickness or Accident to pay 1*d.* Stamp Duty only. Act 53 Vict. c. 8.

Marine Insurances.

1888 :—Stamp Duty on policies with a premium not exceeding 2*s.* 6*d.* per cent., reduced to 1*d.*, per Act 50 & 51 Vict. c. 15.

‡ From 5th August 1891 inclusive, the proportion of the net proceeds of the Probate Duty proper to Ireland hitherto payable to the Local Taxation Account has been transferred under Act 54 & 55 Vict. c. 43. s. 5. to the Guarantee Fund, Ireland.

§ The amounts shown in this column have been transferred to the Guarantee Fund, Ireland.

TAXES.

An Account of the Net Receipt of Land Tax, Inhabited House Duty, and Property and Income Tax, in the Ten Years ended 31st March 1895.

Years ended 31st March.	Land Tax. On Lands and Tenements.			Inhabited House Duty.			Land Tax, and Inhabited House Duty.			Years ended 31st March
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	
	£	£	£	£	£	£	£	£	£	
1886	989,507	33,689	1,023,196	1,741,630	125,747	1,867,377	2,731,137	159,436	2,890,573	1886
1887	1,031,451	33,908	1,065,359	1,826,862	127,149	1,954,011	2,858,313	161,057	3,019,370	1887
1888	1,007,731	33,657	1,041,388	1,790,143	127,471	1,917,614	2,797,874	161,128	2,959,002	1888
1889	999,846	33,515	1,033,361	1,793,921	129,407	1,923,328	2,793,767	162,922	2,956,689	1889
1890	1,013,717	32,643	1,046,360	1,846,748	130,896	1,977,644	2,860,465	163,539	3,024,004	1890
1891	991,863	33,901	1,025,764	1,436,488	90,275	1,526,763	2,428,351	124,176	2,552,527	1891
1892	1,004,704	33,633	1,038,337	1,351,938	90,910	1,442,848	2,356,642	124,543	2,481,185	1892
1893	991,164	33,549	1,024,713	1,319,230	92,280	1,411,510	2,310,394	125,829	2,436,223	1893
1894	969,648	33,463	1,003,111	1,346,064	94,563	1,440,627	2,315,712	128,026	2,443,738	1894
1895	988,233	33,472	1,021,705	1,366,174	96,199	1,462,373	2,354,407	129,671	2,484,078	1895

Years ended 31st March.	Property and Income Tax.				Total Land Tax, Inhabited House Duty, and Property and Income Tax.				Years ended 31st March
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	
	£	£	£	£	£	£	£	£	
1886	13,13,1744	1,465,051	668,517	15,247,312	15,844,881	1,624,487	668,517	18,137,885	1886
1887	14,016,872	1,401,398	692,909	16,111,174	16,875,185	1,562,450	692,909	19,130,544	1887
1888	12,426,930	1,178,237	600,335	14,275,502	15,294,804	1,339,365	600,335	17,234,504	1888
1889	10,886,817	1,036,290	552,262	12,475,369	13,680,584	1,199,212	552,262	15,432,058	1889
1890	11,146,915	1,082,191	554,795	12,783,901	14,007,380	1,245,730	554,795	15,807,905	1890
1891	11,385,788	1,209,868	548,276	13,143,932	13,814,139	1,334,044	548,276	15,696,459	1891
1892	12,077,794	1,218,512	556,710	13,853,016	14,434,436	1,343,055	556,710	16,334,201	1892
1893	11,671,573	1,215,237	552,066	13,439,576	13,981,967	1,341,766	552,066	15,875,799	1893
1894	13,293,633	1,407,472	641,258	15,342,363	15,609,345	1,535,498	641,258	17,786,101	1894
1895	13,551,889	1,447,047	650,426	15,649,362	15,906,296	1,576,718	650,426	18,133,440	1895

(For alteration in the rates of Duties, &c., see page xv.)

TAXES.

ALTERATIONS IN THE RATES OF DUTIES, &c.

Property and Income Tax.

Years ended 5th April.	Rate of Duty on Incomes of 150*l.* a Year and upwards, an abatement of the Duty on 120*l.* being allowed on Incomes under 400*l.*	Act by which imposed.	Date of Act.
1886	8*d.* in the £	48 & 49 Vict. c. 51. -	6th August 1885.
1887	8*d.* „	49 Vict. c. 18. - -	4th June 1886.
1888	7*d.* „	50 & 51 Vict. c. 15. -	5th July 1887.
1889	6*d.* „	51 Vict. c. 8. - -	16th May 1888.
1890	6*d.* „	52 Vict. c. 7. - -	31st May 1889.
1891	6*d.* „	53 Vict. c. 8. - -	9th June 1890.
1892	6*d.* „	54 & 55 Vict. c. 25. -	3rd July 1891.
1893	6*d.* „	55 & 56 Vict. c. 16. -	20th June 1892.
1894	7*d.* „	56 Vict. c. 7. - -	12th May 1893.
1895	Rate of Duty on Incomes of 160*l.* a year and upwards, abatements being allowed as follows:— 160*l.* on Incomes not exceeding 400*l.* 100*l.* on Incomes exceeding 400*l.*, but not exceeding 500*l.* 8*d.* in the £.	57 & 58 Vict. c. 30 - -	31st July 1894.

Inhabited House Duty.

Rates of Duty reduced as regards houses of annual value of 60*l.* and under, per Act 53 Vict. c. 8, as follows:—

Year ended 31st March.	——	Shops, &c.	Dwelling Houses.
1891	Where annual value of house does not exceed 40*l.* per annum -	2*d.* in the £	3*d.* in the £
	Exceeds 40*l.*, but does not exceed 60*l.* per annum - -	4*d.* „	6*d.* „

DETAILED STATEMENT, showing the QUANTITY of HOME MADE SPIRITS on which Duty was paid, and how disposed of, in each part of the UNITED KINGDOM, in the Years ended 31st March 1895 and 1894.*

	DUTY PAID SPIRITS.			
	YEARS ended 31st March			
	1895.		1894.	
ENGLAND.	Gallons.	Gallons.	Gallons.	Gallons.
Spirits on which duty was paid in England -	11,982,512		12,632,227	
„ imported from Scotland, Duty paid -	4,775,491		4,580,903	
„ „ Ireland „ -	3,017,687		3,091,196	
		19,775,690		20,304,326
Deduct—				
Spirits sent to Scotland - -	53,154		39,726	
„ sent to Ireland - - -	30,340		30,131	
„ warehoused on Drawback for exportation, &c. - -	460,253		469,344	
		543,747		539,201
Retained for Consumption, as Beverage only, in England - - - - -	- - -	19,231,943		19,765,125
SCOTLAND.				
Spirits on which duty was paid in Scotland -	10,546,318		10,740,546	
„ imported from England, Duty paid -	53,154		39,726	
„ „ Ireland „ -	512,587		548,710	
		11,112,059		11,328,982
Deduct—				
Spirits sent to England - -	4,775,491		4,580,903	
„ sent to Ireland - -	36,388		27,635	
„ warehoused on Drawback for exportation, &c. - -	280,750		298,155	
		5,092,629		4,906,693
Retained for Consumption, as Beverage only, in Scotland - - - - -	- - -	6,019,430		6,422,289
IRELAND.				
Spirits on which Duty was paid in Ireland -	7,504,688		7,850,071	
„ imported from England, Duty paid -	30,340		30,131	
„ „ Scotland „ -	36,388		27,635	
		7,571,416		7,907,837
Deduct—				
Spirits sent to England - -	3,017,687		3,091,196	
„ sent to Scotland - -	512,587		548,710	
„ warehoused on Drawback for exportation, &c. - -	1,215		2,963	
		3,531,489		3,642,869
Retained for Consumption, as Beverage only, in Ireland - - - - - -	- - -	4,039,927		4,264,968
UNITED KINGDOM.				
Total Quantity retained for Consumption, as Beverage only - - - -	—	29,291,300	—	30,452,382
Total Quantity warehoused on Drawback for Exportation, &c. - - - -	—	742,218	—	770,462

* The quantities removed from Customs Warehouses are included in this statement.

EXCISE.

AN ACCOUNT of the QUANTITIES of each ARTICLE charged with DUTY in ENGLAND SCOTLAND, and IRELAND respectively, within the Years ended 31st March 1895 and 1894.

QUANTITIES CHARGED.

ARTICLES CHARGED.	Year ended 31st March							
	1895.				1894.			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
†Beer - - Barrels	27,248,804	1,758,879	2,670,803	31,678,486	27,798,975	1,744,512	2,639,251	32,182,738
Spirits - - Galls.	11,982,512	10,546,318	7,504,690	30,033,520	12,632,227	10,740,546	7,850,071	31,222,844
Chicory - - Cwts.	2,336	—	—	2,336	1,648	—	—	1,648
Coffee Mixture Labels No. at ½d.	982,491	10,929	18,348	1,011,768	930,781	12,256	25,294	968,331
Licences* - No.	65,758	4,388	78,161	148,307	65,107	4,232	77,347	146,686

AMOUNT OF DUTY CHARGED.

DUTIES.	Year ended 31st March							
	1895.				1894.			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£	£	£	£	£
†Beer - -	9,165,822	591,635	898,654	10,656,111	8,687,190	545,168	824,771	10,057,129
Spirits - -	6,563,356	5,771,254	4,108,072	16,442,682	6,631,716	5,638,590	4,121,182	16,391,488
Chicory - - -	1,411	—	—	1,411	996	—	—	996
Coffee Mixture Labels	2,047	22	38	2,107	1,939	25	53	2,017
Railways - -	238,691	20,337	—	259,028	263,413	20,991	—	284,404
Licences* - -	34,954	4,747	197,140	236,841	35,283	4,700	195,215	235,198

* For licences surrendered to Local Taxation, *see* pages xviii and xix.
† The charge to duty embraces the 12 months of the financial year, but the revenue receipt within the year is derived from the charge extending from 1st March to end of February.

LOCAL TAXATION LICENCES.

SUMMARY of LICENCES issued in ENGLAND and SCOTLAND (net; after allowing for repayments). Year ended 31st March 1895.

Licences.	England.							Scotland.		
	Annual Licences.			Part Year Licences.			Net Amount of Duty received.	Burghs and Counties.*		Net Amount of Duty received.
	Boroughs.	Counties.	Total.	Boroughs.	Counties.	Total.		Annual Licences.	Part Year Licences.	
	No.	No.	No.	No.	No.	No.	£	No.	No.	£
To sell Intoxicating Liquors:										
Dealers in Beer	2,206	6,293	8,499	96	300	396	28,720	167	16	530
" " additional to retail	1,043	2,920	3,963	21	50	71	5,011	—	—	—
Dealers in Spirits	2,311	6,974	9,285	57	203	260	93,889	576	21	6,135
" " additional to retail	1,698	5,731	7,429	81	232	313	24,023	1	—	2
Dealers in Wine	1,101	2,967	4,068	50	173	223	43,856	174	11	1,882
Retailers of Spirits—Publicans	14,380	52,370	66,750	11	151	162	1,268,149	7,150	25	116,604
" " " Occasional	5,059	22,195	27,254	—	—	—	4,534	2,296	—	342
" " Grocers, Scotland	—	—	—	—	—	—	—	3,790	13	35,595
Retailers of Beer and Cider:										
To be consumed on the Premises	9,693	20,803	30,496	5	22	27	106,509	184	2	542
Not to be consumed on the Premises	5,723	6,653	12,376	8	31	39	15,492	268	1	1,019
Occasional Licences for sale of Beer	140	866	1,015	—	—	—	73	—	—	—
Retailers of Beer and Wine:										
To be consumed on the Premises	2,246	2,609	4,855	—	8	8	19,160	40	1	144
Not to be consumed on the Premises	326	1,167	1,493	5	24	29	4,516	—	—	—
Retailers of—										
Cider and Perry	5	47	52	—	1	1	65	—	—	—
Table Beer	3	12	15	—	—	—	4	80	3	20
Wine, viz.:										
To be consumed on the Premises (Refreshment Houses)	84	259	343	8	8	16	1,127	—	—	—
Not to be consumed on the Premises	886	3,546	4,432	74	170	244	11,457	3,459	16	7,643
Occasional Licences for the sale of Wine	101	241	342	—	—	—	20	—	—	—
Sweets—Makers and Dealers	22	41	63	4	2	6	339	13	—	68
" Retailers	431	1,358	1,789	9	14	23	2,212	142	55	199
Licences to sell Intoxicating Liquors—Total	47,467	137,052	184,519	429	1,389	1,818	1,634,156	18,340	162	170,775

* The Number of Licences issued in Burghs and Counties cannot be shown separately for Scotland.

Local Taxation Licences—*continued.*

Licences.	England.							Scotland.		
	Annual Licences.			Part Year Licences.			Net Amount of Duty received.	Burghs and Counties.*		Net Amount of Duty received.
	Boroughs.	Counties.	Total.	Boroughs.	Counties.	Total.		Annual Licences.	Part Year Licences.	
	No.	No.	No.	No.	No.	No.	£	No.	No.	£
Establishment Licences:—										
Male Servants	17,012	155,773	172,785	—	—	—	129,795	18,192	—	13,647
Carriages, viz.:										
Hackney Carriages	20,270	68,972	89,242	139	609	748	67,212	13,117	163	9,899
Other than Hackney Carriages, viz.:										
With 4 or more Wheels, and adapted to be drawn by 2 or more Horses	4,270	37,215	41,485	21	258	279	87,411	5,428	21	11,497
With 4 or more Wheels, and adapted to be drawn by 1 Horse	9,323	59,586	68,909	69	420	489	72,611	7,636	48	8,043
With less than 4 Wheels	23,932	233,136	257,068	222	1,951	2,173	193,852	27,788	202	20,644
Armorial Bearings:										
Painted on or affixed to a Carriage	1,182	12,668	13,850	—	—	—	29,085	1,290	—	2,709
Otherwise worn or used	5,077	32,754	37,831	—	—	—	39,333	2,813	—	2,918
Total Establishment Licences	81,066	600,104	681,170	451	3,238	3,689	619,799	76,264	434	69,357
Dog Licences	258,829	931,558	1,190,387	—	—	—	446,469	103,144	—	38,646
Refreshment Houses	3,721	6,148	9,869	417	784	1,201	8,212	—	—	—
Game, to kill	5,277	43,489	48,766	—	—	—	138,265	7,485	—	19,706
„ „ (Occasional)	717	4,513	5,230	—	—	—	5,230	819	—	819
„ to deal in	1,018	2,361	3,379	—	—	—	6,758	397	—	794
Gun	14,732	152,603	167,335	—	—	—	83,674	17,962	—	8,904
Auctioneers, Appraisers, and House Agents	2,881	7,195	10,076	—	—	—	68,829	1,207	—	7,787
Hawkers and Pedlars	1,578	7,880	9,458	—	—	—	18,917	1,192	—	2,384
Pawnbrokers	2,199	1,920	4,119	—	—	—	30,892	418	—	3,135
Plate Dealers:										
To sell 2 ozs. of Gold or 30 ozs. of Silver and upwards	1,708	1,867	3,575	57	44	101	20,861	420	7	2,435
To sell less than 2 ozs. of Gold or 30 ozs. of Silver in one article	3,349	6,614	9,963	251	451	702	23,766	1,588	94	3,743
Tobacco Dealers	66,551	177,350	243,901	3,941	7,492	11,433	65,513	25,012	1,262	6,715
„ „ Occasional	4,036	11,894	15,930	—	—	—	488	1,544	—	53
Total	366,596	1,355,392	1,721,988	4,666	8,771	13,437	917,874	161,188	1,363	95,121
Licences to sell Intoxicating Liquors	47,467	137,052	184,519	429	1,389	1,818	1,634,156	18,340	162	170,775
Establishment Licences	81,066	600,104	681,170	451	3,238	3,689	619,799	76,264	434	69,357
Total	495,129	2,092,548	2,587,677	5,546	13,398	18,944	3,171,829	255,792	1,959	335,253

* The number of Licences issued in Burghs and Counties cannot be shown separately for Scotland.

EXCISE LICENCES.

Year ended 31st March 1895.

	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged. ‡
	No.	No.	No.	No.	£
Brewers, viz.: for Sale	8,863	145	42	9,050	9,050
other Brewers	16,766	274	1	17,041	4,608
Distillers and Rectifiers	200	160	60	420	4,449
Methylated Spirits (Makers)	21	2	1	24	202
„ (Retailers)	10,429	1,171	504	12,104	6,189
Stills, Chemists, &c. using	670	123	25	818	420
Vinegar Makers	147	6	3	156	155
Tobacco Manufacturers	417	58	32	507	6,489
Playing Cards (Makers)	26	1	3	30	30
Patent Medicine (Vendors)	27,950	2,284	—	30,234	7,561
*Refreshment Houses	—	—	164	164	120
*Tobacco Dealers	—	—	31,372	31,372	8,441
„ „ Occasional Licences	—	—	47	47	1
*Gun	—	—	14,153	14,153	7,077
*Game, to kill	—	—	4,971	4,971	12,759
* „ to deal in	—	—	129	129	258
*Auctioneers, Appraisers, and House Agents	—	—	751	751	7,246
*Hawkers and Pedlars	—	—	182	182	364
*Plate, to sell 2 ozs. of Gold or 30 ozs. of Silver, and upwards	—	—	268	268	1,541
* „ „ less than 2 ozs. of Gold or 30 ozs. of Silver in one article	—	—	524	524	1,272
*Pawnbrokers	—	—	393	393	2,948
†Licences on Dealers in and Retailers of Exciseable Liquors used as Beverage	269	164	24,536	24,969	155,598
TOTAL	65,758	4,388	78,161	148,307	236,841

* Local Taxation Licences in England and Scotland. *See* page xix.
† For details see next page.
‡ Including Duty for which no Licences were issued.

Detail of Excise Licences on Dealers in and Retailers of Exciseable Liquors used as Beverage.

Year ended 31st March 1895.

	England.*	Scotland.*	Ireland.	United Kingdom.	Amount of Duty charged. †	Total Amount of Duty charged †
	No.	No.	No.	No.	£	£
Dealers in Beer	—	—	284	284	959	
" " additional Licences to retail	—	—	106	106	134	
" Spirits	—	—	624	624	6,712	
" additional Licences to retail	—	—	2	2	4	
" Wine	—	—	139	139	1,499	
						9,308
Retailers of Spirits.—Publicans	—	—	17,106	17,106	131,766	
Occasional Licences for sale of Spirits	—	—	4,466	4,466	648	
						132,414
Retailers of Beer and Cider, viz.:						
To be consumed upon the Premises	—	—	103	103	356	
Not to be consumed upon the Premises	—	—	—	—	—	
Occasional Licences for sale of Beer	—	—	—	—	—	
" Beer and Wine, viz.:						
To be consumed upon the Premises	—	—	20	20	76	
Not to be consumed upon the Premises	—	—	640	640	1,943	
" Cider and Perry	—	—	—	—	—	
" Table Beer	—	—	—	—	—	
" Wine, viz.:						
To be consumed on the Premises (Refreshment Houses)	—	—	27	27	94	
Not to be consumed on the Premises	—	—	160	160	457	
Occasional Licences for sale of Wine	—	—	50	50	7	
Spirits, Wine, Beer, and Tobacco on board Passenger Boats, Annual	230	164	48	442	2,210	
Daily	39	—	—	39	39	
" Spirits (Grocers), Ireland	—	—	740	740	8,610	
Sweets, Makers and Dealers	—	—	6	6	32	
" Retailers	—	—	15	15	22	
						13,876
Total	269	164	24,536	24,969	—	155,598

* With the exception of Passenger Boat Licences, all Intoxicating Liquor Licences in England and Scotland have been surrendered to Local Taxation. *Vide* Statement page xviii.

† Including Duty for which no Licences were issued.

AN ACCOUNT showing the Number of SIX-DAY, EARLY-CLOSING, and SIX-DAY and EARLY-CLOSING LICENCES issued in ENGLAND, SCOTLAND, and IRELAND respectively in the year ended 31st March 1895, under the Provisions of the Acts 35 & 36 Vict. c. 94, 37 & 38 Vict. c. 49 and 69, and 43 & 44 Vict. c. 20. s. 44, to persons selling Intoxicating Liquors for consumption on the premises.

Description.	ENGLAND.				SCOTLAND.				IRELAND.			
	Number of Licences issued.				Number of Licences issued.				Number of Licences issued.			
	Six-day.	Early-closing.	Six-day and Early-closing.	Total.	Six-day.	Early-closing.	Six-day and Early-closing.	Total.	Six-day.	Early-closing.	Six-day and Early-closing.	Total.
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Retailers of Spirits—Publicans	3,109	11	443	3,563	5,457	1	42	5,500	2,615	120	845	3,580
Retailers of Beer, Cider, and Perry	547	1	36	584	169	—	6	175	13	—	8	21
Do. Cider and Perry	1	—	—	1	—	—	—	—	—	—	—	—
Retailers of Beer and Wine	247	—	115	362	24	3	2	29	5	—	1	6
Retailers of Wine	119	—	40	159	—	—	—	—	—	—	—	—
Retailers of Sweets	223	—	7	230		—	—	3	—	1	—	1
TOTAL	4,246	12	641	4,899	5,653	4	50	5,707	2,633	121	854	3,608

NOTE.—English and Scotch licences surrendered to Local Taxation from 1st April 1889, and 1st April 1890 respectively.

AN ACCOUNT of the NUMBER of BREWERS and the Amount of LICENCE and BEER DUTY charged from 1st October 1893 to 30th September 1894, distinguishing BREWERS for SALE from other BREWERS.

UNITED KINGDOM.

YEAR ended 30th September 1894.

	Number of Licences taken out.	Amount of		Total.
		Licence Duty Paid.	Beer Duty Charged.	
	No.	£ s. d.	£ s. d.	£ s. d.
Brewers of beer for sale - - - - -	9,335	9,335 0 0	10,313,558 0 6	10,322,893 0 6
Other Brewers { Chargeable with beer duty -	4,235	847 0 0	13,908 13 7	14,755 13 7
Other Brewers { Not „ „ „ - - -	13,209	3,864 18 0	- - -	3,864 18 0
TOTAL - - -	26,779	14,046 18 0	10,327,466 14 1	10,341,513 12 1

Brewers of Beer for Sale in the United Kingdom for the Year ended 30th September 1894.

Number of Persons Licensed as Brewers for Sale, classified according to the Number of Barrels of Beer Brewed.				Quantity of Materials used.		Amount of Licence Duty Paid and Beer Duty charged. †
Barrels of Beer Brewed of Specific Gravity of 1·055.		Number of *		Malt and Corn.	Sugar, including the Equivalent of Syrups.	
		Persons Licensed.	Licences Issued.			
Barrels.	*Barrels.*	*No.*	*No.*	*Bushels.*	*Cwt. qrs. lbs.*	*£ s. d.*
	Under 1,000	7,490	7,495	3,291,205	32,763 2 6	528,466 17 0
1,000 and under	10,000	1,191	1,215	7,759,788	322,922 1 23	1,443,959 17 1
10,000 „	20,000	270	283	6,609,460	277,106 1 12	1,249,298 16 7
20,000 „	30,000	116	123	4,713,670	224,227 0 27	908,955 6 6
30,000 „	50,000	79	97	5,020,659	251,267 0 9	978,525 4 6
50,000 „	100,000	54	63	5,824,475	316,376 3 8	1,152,019 19 10
100,000 „	150,000	14	17	2,796,468	143,409 1 25	542,592 15 8
150,000 „	200,000	6	8	1,548,048	83,832 0 24	309,702 0 3
200,000 „	250,000	3	4	990,427	71,741 0 18	209,293 14 2
250,000 „	300,000	2	2	946,392	43,617 3 4	179,064 8 11
300,000 „	350,000	4	6	2,416,707	52,841 0 21	430,216 15 2
350,000 „	400,000	1	2	592,456	25,999 3 12	115,350 10 9
400,000 „	450,000	2	5	1,233,482	110,199 2 8	275,030 6 8
50,000 „	500,000	3	4	2,509,846	70,481 1 6	457,172 19 10
500,000 „	550,000	—	—	—	—	—
550,000 „	600,000	2	4	1,975,957	74,676 3 2	373,128 18 8
600,000 „	1,000,000	1	1	934,366	76,601 2 0	200,350 15 0
1,000,000 and over.		2	6	5,613,343	15,691 3 14	969,763 13 11
Total - -		9,240	9,335	54,776,749	2,193,746 0 28	10,322,893 0 6

* The differences between these two columns is less than in former years. In those cases where a licence has been transferred only one person has been recorded in the first column.
† The rate of Beer Duty was increased by 6*d.* a barrel (from 6*s.* 3*d.* to 6*s.* 9*d.*) as from 17th April 1894.

DEATH DUTIES (Statement No. 1).

GROSS VALUE of ESTATES and NET CAPITAL paying PROBATE DUTY,* or ESTATE DUTY under the FINANCE ACT 1894, in the Year 1894–95. (In thousands of pounds.)

	Approximate Gross Value of Estates.	Debts and Deductions allowed.	Net Capital paying Duty in the Year.							Net Value of Property assessed to Succession Duty.	Total Net Value of Property assessed. (Cols. 10 and 11.)
			Capital upon which Probate Duty has been paid.	Capital upon which Estate Duty under the Finance Act, 1894, has been paid.					Total Net Capital. Probate and Estate Duty.		
				Personal Estate in United Kingdom disposed of by Will, &c.	Personal Estate Abroad.	Other Personalty.	Total Personalty.	Realty.	Total Realty and Personalty.		
	(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)	(8.)	(9.)	(10.)	(11.)	(12.)
	£ m.	£ m.	£ m.	£ m.	£ m.	£ m.	£ m.	£ m.	£ m.	£ m.	£ m.	£ m.
England - Probate Duty -	66,322	5,139	61,183	—	—	—	—	—	74,036	135,219	40,382	175,601
England - Estate „	80,251	6,458	—	60,598	482	4,603	65,683	8,353				
Scotland - Probate Duty -	10,535	816	9,719	—	—	—	—	—	6,770	16,489	4,856	21,345
Scotland - Estate „	7,524	784	—	5,827	160	165	6,152	618				
Ireland - Probate Duty -	5,239	406	4,833	—	—	—	—	—	2,798	7,631	4,369	12,000
Ireland - Estate „	3,221	449	—	2,354	2	150	2,506	292				
United Kingdom - Probate Duty -	82,096	6,361	75,735	—	—	—	—	—	83,604	159,339	49,607	208,946
United Kingdom - Estate „	90,996	7,691	—	68,779	644	4,918	74,341	9,263				

* Including Account Duty.

DEATH DUTIES (Statement No. 2)

Estate Duty under Finance Act, 1894, and Probate and Account Duties.

Classification of Net Capital upon which Duty has been paid in the Year 1894–95. (In thousands of pounds.)

		Small Estates. Not exceeding 300*l.* Gross Value. No.	Small Estates. Not exceeding 300*l.* Gross Value. Gross Value.	Small Estates. Exceeding 300*l.* and not exceeding 500*l.* Gross Value. No.	Small Estates. Exceeding 300*l.* and not exceeding 500*l.* Gross Value. Gross Value.	100*l.* to 500*l.* No.	100*l.* to 500*l.* Net Capital.	500*l.* to 1,000*l.* No.	500*l.* to 1,000*l.* Net Capital.	1,000*l.* to 10,000*l.* No.	1,000*l.* to 10,000*l.* Net Capital.
			£ m.		£ m.		£ m.		£ m.		£ m.
England	Probate Duty	7,226	1,373	—	—	4,435	1,506	3,032	2,265	5,093	16,861
	Estate „	6,316	1,175	2,356	871	1,235	486	2,906	2,212	5,117	16,849
Scotland	Probate Duty	1,230	243	—	—	752	244	487	359	949	2,949
	Estate „	722	134	325	121	119	46	318	234	558	1,775
Ireland	Probate Duty	1,584	301	—	—	865	257	583	287	487	1,491
	Estate „	594	110	275	102	107	40	206	146	340	1,003
United Kingdom	Probate Duty	10,990	1,917	—	—	6,053	2,007	3,902	2,911	6,529	21,301
	Estate „	7,632	1,419	2,956	1,094	1,461	572	3,430	2,592	6,015	19,627
Totals		17,722	3,336	2,956	1,094	7,514	2,579	7,332	5,503	12,544	40,928

		10,000*l.* to 25,000*l.* No.	10,000*l.* to 25,000*l.* Net Capital.	25,000*l.* to 50,000*l.* No.	25,000*l.* to 50,000*l.* Net Capital.	50,000*l.* to 75,000*l.* No.	50,000*l.* to 75,000*l.* Net Capital.	75,000*l.* to 100,000*l.* No.	75,000*l.* to 100,000*l.* Net Capital.	100,000*l.* to 150,000*l.* No.	100,000*l.* to 150,000*l.* Net Capital.
			£ m.		£ m.		£ m.		£ m.		£ m.
England	Probate Duty	627	10,114	216	7,374	63	3,947	34	3,044	24	4,215
	Estate „	819	12,478	304	9,824	100	5,605	62	5,151	56	6,260
Scotland	Probate Duty	93	1,518	23	855	6	389	4	352	4	500
	Estate „	75	1,013	21	584	10	587	3	232	3	367
Ireland	Probate Duty	43	684	13	698	2	117	2	201	1	115
	Estate „	46	622	10	243	1	62	1	94	2	196
United Kingdom	Probate Duty	763	12,316	257	9,427	71	4,453	40	3,597	29	4,830
	Estate „	940	14,113	335	10,651	111	6,254	66	5,477	61	6,823
Totals		1,703	26,429	592	20,078	182	10,707	106	9,074	100	11,653

		150,000*l.* to 250,000*l.* No.	150,000*l.* to 250,000*l.* Net Capital.	250,000*l.* to 500,000*l.* No.	250,000*l.* to 500,000*l.* Net Capital.	500,000*l.* to 1,000,000*l.* No.	500,000*l.* to 1,000,000*l.* Net Capital.	Over 1,000,000*l.* No.	Over 1,000,000*l.* Net Capital.	Totals. No.	Totals. Net Capital.
			£ m.		£ m.		£ m.		£ m.		£ m.
England	Probate Duty	21	3,985	8	2,769	3	2,212	1	1,018	20,794	61,183
	Estate „	28	4,233	17	4,617	7	4,275	—	—	19,323	74,036
Scotland	Probate Duty	3	613	2	521	2	1,176	—	—	3,505	9,719
	Estate „	3	470	4	1,208	—	—	—	—	2,161	6,771
Ireland	Probate Duty	—	—	2	682	—	—	—	—	3,387	4,833
	Estate „	—	—	1	179	—	—	—	—	1,533	2,797
United Kingdom	Probate Duty	24	4,598	12	3,972	5	3,388	1	1,018	27,786	75,735
	Estate „	31	4,703	22	6,004	7	4,275	—	—	23,067	83,604
Totals		55	9,301	34	9,976	12	7,663	1	1,018	50,853	159,339

Note.—The figures of Estate Duty include both Realty and Personalty. The numbers of Estates are based on the number of affidavits on which duty has been paid.

DEATH DUTIES (Statement No. 3).

NET PRODUCE under each head of DUTY in the Year 1894–95 (*i.e.*, after allowing for Repayments).

—	Estate Duty (Act 57 & 58 Vict. c. 30).					Probate Duty, &c.		Old Estate Duty under Sec. 5 of Act 52 Vict. c. 7.	Legacy Duty.	Succession Duty.	Total Death Duties Received.		
	Net receipt of Duty on Personalty (including Interest).		On Realty (including Interest).	Total Estate Duty.									
	Imperial.	Local Taxation.		Imperial.	Local Taxation (as received).	Imperial.	Local Taxation (as received).				Imperial.	Local Taxation.	Aggregate.
	£	£	£	£	£	£	£	£	£	£	£	£	£
England	2,163,391*	908,964	328,599	2,491,990	908,964	909,580	909,580	549,457	2,384,501	1,114,269	7,449,797	1,818,544	9,268,341
Scotland	198,279†	87,407	22,667	220,946	87,407	130,956	130,956	76,588	319,256	117,059	864,805	218,363	1,083,168
Ireland	59,212	35,311	9,431	68,643	35,311	67,824	67,824	39,561	105,210	119,102	400,340	103,135	503,475
United Kingdom	2,420,882	1,031,682	360,697	2,781,579	1,031,682	1,108,360	1,108,360	665,606	2,808,967	1,350,430	8,714,942	2,140,042	10,854,984

CLASSIFICATION of DUTY received under the FINANCE ACT, 1894 (57 & 58 Vict. c. 30).

—	Small Estates 30*s.* or 50*s.* each.	Rate (per cent.) of Duty.											1 per cent. additional on Settled Property.	Total Duty Received.
		1.	2.	3.	4.	4½.	5.	5½.	6.	6½.	7.	7½.	8.		
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
England	15,364	4,974	44,625	507,253	502,712	441,951	282,620	282,688	377,625	276,210	324,815	322,094	—	18,223	3,400,954
Scotland	1,896	484	4,840	53,337	40,744	26,422	28,907	12,827	22,089	30,647	84,819	—	—	1,341	308,353
Ireland	1,579	403	2,956	30,269	24,978	10,994	3,135	5,193	11,767	—	12,564	—	—	116	103,954
United Kingdom	18,839	5,861	52,421	590,859	568,434	479,367	314,662	300,708	411,481	306,857	421,998	322,094	—	19,680	3,813,261

* After allowing 4,434*l.* for duty payable in British Possessions.

† After allowing 889*l.* for duty payable in British Possessions.

LEGACY AND SUCCESSION DUTIES.

Gross Amount paid at each Rate in the Years ended 31st March 1895 and 1894.

Rates of Duty.	Legacy Duty. Year ended 31st March 1895. Amount of Duty.§	Legacy Duty. Year ended 31st March 1895. Amount of Property upon which Duty was paid.	Legacy Duty. Year ended 31st March 1894. Amount of Duty.	Legacy Duty. Year ended 31st March 1894. Amount of Property upon which Duty was paid.	Rates of Duty.
	£	£	£	£	
1 per cent.	132,322	13,198,014	131,345	13,134,484	1 per cent.
2½ „	90	3,600	10	400	2½ „
3 „	1,252,227	41,632,300	1,234,527	41,150,869	3 „
5 „	**226,704	4,522,336	236,089	4,721,771	5 „
6 „	26,464	439,914	42,632	710,543	6 „
8 „	79	987	8	100	8 „
10 „	1,182,921	11,798,421	1,107,660	11,076,606	10 „
Total	2,820,807	71,595,572	2,752,271	70,794,773	
	Succession Duty.‖				
	£	£	£	£	
1 per cent.	44,717	4,404,271	51,564	5,156,425	1 per cent.
†1½ „	445,587	29,253,288	446,703	29,780,190	1½ „ †
3 „	67,170	2,205,293	62,386	2,079,539	3 „
‡4½ „	440,291	9,636,791	331,445	7,365,440	4½ „
5 „	13,178	259,593	10,579	211,584	5 „
„	2,774	45,533	960	16,003	6 „
‡6½ „	58,626	888,339	56,473	868,805	6½ „ ‡
‡7½ „	15,816	207,718	12,264	163,514	7½ „ ‡
10 „	90,030	886,725	92,831	928,316	10 „
‡11½ „	211,830	1,814,226	218,761	1,902,268	11½ „ ‡
Total	1,390,019	49,606,777	1,283,966	48,472,094	

† Includes additional duty of ½ per cent. from 1st July 1888. } A.
‡ „ „ „ 1½ „ „ „ „ }

‖ The considerable difference between the gross amount of duty paid and the Net Receipt (as shown on page 19) is mainly due to the large sums allowed as discounts under the Succession Duty Acts.

§ Excluding unassessed duty, amounting to 587*l.*

** Includes 13*l.* duty @ 4 per cent. on capital of 325*l.* received under Act 44 Geo. III. c. 98.

Note A.—By the Finance Act, 1894, as regards property passing on deaths after 1st August 1894, the duties (*a*) are repealed, also the 1 per cent. Legacy or Succession Duty when property is chargeable with "Estate Duty." Property not exceeding 1,000*l.* subject to that duty is also exempt from Legacy or Succession Duties.

INLAND REVENUE.

Year.	Gross Receipt of Duties, &c. by Inland Revenue Department.	Total Charges of Collection.							Per-Centage of Charge of Collection to Gross Receipts.
		Salaries and Allowances (including Solicitors' Offices).	Tax Allowances and Copies of Poor Rates.	Stamp Distributors' Salaries and Compensations.	Non-Effective Charges.	Other Inland Revenue Charges.	Charges of other Departments: Works, Stationery, Post Office, &c.	Total.	
	£	£	£	£	£	£	£	£	
1847-48	32,811,691	788,000	182,000	54,000	212,000	191,940	23,000	1,450,940	4·42
1855-56	44,937,552	718,000	290,000	43,000	198,000	270,134	58,332	1,577,466	3·46
1865-66	40,806,029	854,000	223,000	65,000	183,000	158,169	65,091	1,548,260	3·79
1873-74	44,703,764	976,000	225,000	77,000	185,000	136,832	49,611	1,649,443	3·68
1883-84	51,267,686	1,127,000	274,000	34,500	200,500	107,452	137,668	1,881,120	3·67
1884-85	52,474,991	1,132,000	283,500	33,500	200,500	101,111	133,159	1,883,770	3·59
1885-86	54,735,894	1,130,000	328,000	31,500	200,500	99,511	138,170	1,927,681	3·52
1886-87	55,588,216	1,132,000	310,500	31,500	201,000	90,785	126,906	1,892,691	3·40
1888-89	†53,928,793	1,105,000	318,500	29,000	216,500	100,979	136,732	1,906,711	3·53
1889-90	†57,319,387	1,119,000	290,500	28,000	208,000	94,836	130,792	1,871,128	3·26
1890-91	†58,779 801	1,133,000	287,000	24,500	202,500	90,454	137,901	1,875,355	3·19
1891-92	†60,691,102	1,147,000	‡329,000	23,500	201,500	89,853	135,708	1,926,561	3·17
1892-93	†59,649,585	1,171,000	297,000	23,000	202,500	‖72,626	173,750	1,939,876	3·25
1893-94	†60,261,032	1,141,000	332,000	22,500	203,000	‖122,565	161,739	1,982,804	3·29
1894-95	†62,596,659	1,159,000	301,000	21,500	208,000	‖121,500	§171,000	§1,982,000	3·16

† Includes Local Taxation Duties.
§ Partly estimated.
‡ Increase due to acceleration in payment of Poundage on passing of Taxes (Regulation of Remuneration) Act.
‖ Net charge after allowing for "appropriations in aid."

Statement of Services rendered by the Inland Revenue in 1894–95 to other Departments.

Department concerned.	Nature of Service.	Amount of Duty received.	Payments made or approximate Cost of Service rendered.	Rate of Charge.	Approximate Cost of Services rendered.	
					Repaid to Inland Revenue.	Not Repaid to Inland Revenue.
		£	£	per cnt.	£	£
Admiralty	Payment of and reclaiming Allotments, &c. of Seamen	—	14,871	2	—	297
Board of Agriculture	Collection of Agricultural Statistics, &c. (1894–95)	—	4,380	—	4,380	—
Board of Intermediate Education, Ireland	Sale of Forms by Distributors of Stamps, &c.	1,267	—	5	63	—
Board of Trade	Registration of Joint Stock Companies	—	3,045	—*	—	3,045
Ditto	Sale of and accounting for Bankruptcy Fee and Companies' Winding up Stamps	76,864	—	2	—*	1,537
County Councils and Magistrates of Burghs, Scotland	Preparation, &c., of Valuation Rolls by Surveyors of Taxes appointed Assessors	—	4,750	—	77	4,673
	Preparation, &c., of Lists of Voters by Surveyors of Taxes acting as Assessors of Voters	—	6,001	—	6,001	—
Customs	Charge and collection of some Customs Duties	2,128,727	—	3·2†	—	68,119
India Office	Control of Manufacture of Stamps for Indian Government	—	990	—	990	—
Land Commission, Ireland	Collection of Statistics of Agricultural Prices	—	96	—	96	—
Local Government Board, England	Receipt and Management of Local Taxation Account; viz.:—					
	Proportion of Beer Duty	313,823	—	2	—	6,276
	„ Spirit „	585,923	—	2	—	11,718
	„ Probate and Estate Duties	1,712,034	—	2	—	34,240
	Licences and Fines	3,186,977	—	3·2†	—	101,983
Ditto Ireland	Ditto Proportion of Beer Duty	35,305	—	2	—	706
	„ Spirit „	65,916	—	2	—	1,318
	„ Probate and Estate Duties	192,604	—	2	—	3,852
National Debt Office	Recovery of Drainage Advances, Repayments (Local Loans Fund)	2,481	—	3‡	74	—
Office of Woods, &c.	Collection of Quit Rents in Ireland, 1894–95	—	978	—	978	—
Paymaster-General	Payment of Non-effective Services: Army, Navy, and Civil	—	80,807	2	—	1,616
Post Office	Sale of and accounting for Postage Stamps, Cards, &c., by Inland Revenue	250,580	—	1§	—	2,506
Ditto	Issue of Postage Stamps, Cards, Wrappers, &c., to Post Offices in the United Kingdom	—	10,078	—	—	10,078
Ditto	Control over Manufacture of Stamps, Post Cards, &c., exercised by Controller of Stamps and his Staff, &c.	—	—‖	—	—	—‖
Ditto	Pay of Superintendent and Tellers of Postal Wrappers and Cards employed (by the Stamping Department) at the Contractors, &c.	—	5,850	—	—	5,850
Secretary for Scotland	Receipt and Management of Local Taxation Account; viz.:—					
	Proportion of Beer Duty	43,151	—	2	—	863
	„ Spirit „	80,564	—	2	—	1,611
	„ Probate and Estate Duties	235,405	—	2	—	4,708
	Licences and Fines	336,615	—	3·2†	—	10,772
Stationery Office	Sale of and accounting for Stamped Forms, Parchments, &c., to the Public	8,792	—	2	—	176
Treasury	Receipt and Management of Fee and Patent Stamps	817,607	—	2	—	16,352
		10,074,635	131,846	—	12,659	292,296

* This represents the rate actually allowed by the Board of Education.
† This represents the last ascertained total annual cost of the Control, Management, and Collection of the Inland Revenue generally.
‡ Rate fixed by the Treasury or other Special Rates agreed upon.
§ One per cent. only is charged, the corresponding Services rendered by the Post Office for the Sale of Revenue Stamps being shown at same rate in Post Office Estimates.
‖ Value of Service rendered cannot be approximately stated.

Other Services, for which no charge is assessed or made.

Department concerned.	Nature of Service.
Admiralty - - -	Supply of Funds to Paymaster of Coast Guard District Ships.
Board of Trade - -	Collection of Corn Returns.
Customs - - - -	Payment of and reclaiming Pensions paid by the Inland Revenue.
High Court of Justice, England	Sale of and accounting for Judicature Forms at Law Courts Branch of Controller of Stamps, &c.
Ditto Ireland - -	Ditto ditto at Four Courts, Dublin.
India Office - - -	Payment of and reclaiming Pensions paid by the Inland Revenue.
National Debt Office - -	Assessment and Receipt of Composition for Stamp Duty.
Queen's and Lord Treasurer's Remembrancer, Edinburgh	Supply of Funds by Collector of Inland Revenue at Edinburgh.
Royal Irish Constabulary -	Payment of and reclaiming Pensions paid by the Inland Revenue.
Colonial and Foreign Offices -	Manufacture of Stamps for Colonial Governments.
Admiralty - - -	Various analyses of Beer, Food, and other Articles, conducted in the Inland Revenue Branch of the Government Laboratory.
Board of Trade - -	
Customs - - - -	
Home Office - - -	
And other Departments -	
Various Public Departments -	Stamps supplied on credit for service of certain Public Departments.

Statement of Services rendered by other Departments to the Inland Revenue in 1894–95.

Department rendering the Service.	Nature of Service.	Amount of Duties collected.	Payments made.	Rate of Charge.	Approximate Cost of Services rendered (not repaid by Inland Revenue).
		£	£	per cent. £	£
Customs - - -	Receipt of Duty on British Spirits at Customs Warehouses - -	5,506,381	—	3·2	176,204
	Payment of and reclaiming Inland Revenue Pensions - - -	—	241	2	5
Constabulary, Ireland -	Suppression of Illicit Distillation - -	—	¶	—	—
Office of Works, Great Britain.	Cost of New Buildings and additions (net) - - - - - Maintenance and Repairs, Furniture, Rents, Fuel, Light, and Water (net) -	—	53,428†	—	Not known
Office of Public Works, Ireland.	Ditto (net) -	—	3,419†	—	
Post Office - -	Receipt of Stamp Duties - -	669,824	—		
	Ditto of Unified Penny, &c. Stamp Duty‡	525,880	—		
	Issue of Licences (Local Taxation) at Money Order Offices - - -	1,039,102	—		
	Issue of free Money Orders§ in respect of remittance by Public of Excise and Local Taxation Duties, and House Duty, Income Tax, &c. - - -	1,434,819	—		
	Payment of and reclaiming Inland Revenue Pensions - - -	—	235	1‖	42,058
	Encashment of Money Orders drawn by the Inland Revenue on Post Offices in settlement of Claims for repayment of Income Tax - - - -	—	452,905		
	Postage on Letters and Parcels - -	—	45,120		
	Ditto with Inland Revenue frank - -	—	37,359		
	Service Telegrams, &c. - - -	—	564		
Stationery Office -	Supplies of Books, Forms, Stationery, and Printing - - - (net)	—	26,000**	—	
Treasury - -	Rates, &c., Contributions to - 1894–95	—	4,950	—	Not known
	Payment of Inland Revenue Pensions through Treasury Chest abroad - -	—	Nil	—	
		9,176,006	c24,221	—	218,267

* The actual rate of cost had it been collected by Inland Revenue.
† Net, after allowing for rents received.
‡ The actual amount paid over to the Inland Revenue in 1894–95 as representing the estimated Receipts thereof, for that year, of the Penny Unified Postage and Receipt Stamp, was £525,880.
§ This represents more an accommodation to the Public, for the clerical labour of dealing with the Money Orders received from the Public is as much as if cash had been paid direct to the Inland Revenue in the first instance.
‖ See note on Statement, page xxx.
¶ Paid by rewards from Inland Revenue Vote.
** Estimated amount.

PROPERTY AND INCOME TAX.

NET AMOUNT of PROPERTY and INCOME charged under each Schedule of the Income Tax Acts for the Years ended 5th April 1894 and 1893, and the Amount of Duty charged thereon.

SCHEDULES.	Year ended 5th April 1894.					Year ended 5th April 1893.					SCHEDULES.
	Amount of Property and Income charged in				Amount of Duty charged.*	Amount of Property and Income charged in				Amount of Duty charged.**	
	England.	Scotland.	Ireland.	United Kingdom.		England.	Scotland.	Ireland.	United Kingdom.		
	£	£	£	£	£	£	£	£	£	£	
A. - -	156,431,105	17,621,554	12,730,537	186,783,196	5,447,773	150,210,994	17,237,268	12,708,859	180,157,121	4,503,896	A.
B. - - -	18,850,753	2,713,030	2,559,485	24,123,268	297,800	18,643,111	2,672,901	2,575,768	23,891,780	254,994	B.
C. - -	38,217,930	—	695,562	38,913,492	1,125,894	37,622,497	—	723,145	38,345,642	956,769	C.
D -	266,527,470	29,412,815	9,510,723	305,451,008	8,902,854	275,827,103	30,435,572	9,476,452	315,739,127	7,893,299	D.
E. - - -	34,700,291	2,757,642	1,855,640	39,313,573	1,146,568	34,495,647	2,647,157	1,825,490	38,968,294	974,149	E.
TOTALS -	514,727,549	52,505,041	27,351,947	594,584,537	16,920,889	516,799,352	52,992,898	27,309,714	597,101,964	14,583,107	TOTALS.

* At 7*d.* in the £.

** At 6*d.* in the £.

Year 1893–94.

COMPARISON of VALUE of HOUSES charged and not charged to INHABITED HOUSE DUTY, with Value of Messuages and Tenements assessed to Income Tax under Schedule A.

	England.			Scotland.	Great Britain.
	Metropolis.	Rest of England.	Total.		
Income Tax:	£	£	£	£	£
Gross Annual Value of Dwelling-houses, Messuages, and Tenements assessed to Income Tax	37,336,236	94,524,263	131,860,499	14,008,173	145,868,672
Inhabited House Duty:					
Annual Value of Dwelling-houses charged to House Duty:					
According to Value. @ 2d., 4d., or 6d. Shops	4,768,881	8,200,100	12,968,981	191,643	13,160,624
@ 2d., 4d., or 6d. Beerhouses	1,784,247	4,526,823	6,311,070	277,221	6,588,291
@ 2d., 4d., or 6d. Farmhouses	1,149	714,951	716,100	69,131	785,231
@ 2d., 4d., or 6d. Lodging-houses	153,925	802,088	956,013	29,254	985,267
	6,708,202	14,243,962	20,952,164	567,249	21,519,413
@ 3d., 6d., or 9d. Dwelling-houses	19,148,684	24,577,677	43,726,361	3,497,756	47,224,117
Total Annual Value of Houses charged to House Duty	25,856,886	38,821,639	64,678,525	4,065,005	68,743,530
Annual Value of Dwelling-houses not liable to House Duty:					
Under 10*l.*	131,232	16,201,598	16,332,830	3,054,951	19,387,781
10*l.* and under 15*l.*	711,273	12,475,156	13,186,429	1,052,535	14,238,964
15*l.* „ 20*l.*	1,342,474	7,973,443	9,315,917	917,390	10,233,307
Belonging to Her Majesty, &c.	30,628	3,617	34,245	2,401	36,646
Hospitals, &c.	662,510	1,282,323	1,944,833	206,372	2,151,205
Total	2,878,117	37,936,137	40,814,254	5,233,649	46,047,903
Messuages and Tenements not used as Dwelling-houses	6,192,338	17,865,127	24,057,465	4,749,193	28,806,658
41 Vict. c. 15, s. 13. Parts of Houses used solely for Trade purposes. (Sub-sec. 1)	594,001	145,709	739,710	174	739,884
41 Vict. c. 15, s. 13. Houses used solely for Trade Purposes. (Sub-sec. 2)	1,583,348	483,177	2,066,525	41,218	2,107,743
Artisans' Dwellings	244,942	5,618	250,560	—	250,560
Total *not* charged to House Duty	11,492,746	56,435,768	67,928,514	10,024,234	77,952,748
Total Annual Value of Dwelling-houses, Messuages, &c. charged and *not* charged to House Duty	37,349,632	95,257,407	132,607,039	14,089,239	146,696,278

Year 1893–94.

NUMBER of HOUSES, &c. charged and not charged to INHABITED HOUSE DUTY, compared with Number assessed to Income Tax, Schedule A.

		England.			Scotland.	Great Britain.
		Metropolis.	Rest of England.	Total.		
Income Tax:		No.	No.	No.	No.	No.
Number of Dwelling-houses, Messuages, and Tenements assessed to Income Tax (partly estimated)		636,630	5,326,170	5,962,800	898,607	6,861,407
Inhabited House Duty:						
Number of Dwelling-houses charged to House Duty:						
According to Value. @ 2d., 4d., or 6d.	Shops	65,967	191,673	257,640	5,694	263,334
	Beerhouses	2,729	73,966	82,786	2,870	85,656
	Farmhouses	27	28,974	29,001	2,834	31,8
	Lodging-houses	1,268	13,390	14,658	390	15,048
		76,982	307,103	384,085	11,788	395,873
@ 3d., 6d., or 9d.	Dwelling-houses	343,442	525,772	869,214	77,061	946,275
Total Number charged to House Duty		420,424	832,875	1,253,299	88,849	1,342,148
Number of Dwelling-houses not liable to House Duty:						
Under 10*l.*		17,069	2,650,976	2,668,045	553,049	3,221,094
10*l.* and under 15*l.*		57,614	1,072,037	1,129,651	89,500	1,219,151
15*l.* „ 20*l.*		79,061	474,202	553,263	54,176	607,439
Belonging to Her Majesty, &c.		161	35	196	10	206
Hospitals, &c.		2,535	19,905	22,440	3,284	25,724
Total		156,440	4,217,155	4,373,595	700,019	5,073,614
Messuages and Tenements not used as Dwelling-houses		37,365	297,904	335,269	112,325	447,594
41 Vict. c. 15, s. 13. Parts of Houses used solely for Trade purposes. (Sub-sec. 1)		1,150	1,114	2,264	4	2,268
41 Vict. c. 15, s. 13. Houses used solely for Trade purposes. (Sub-sec. 2)		2,876	5,828	8,704	244	8,948
Artisans' Dwellings		18,402	268	18,670	—	18,670
Total *not* charged to House Duty		216,233	4,522,269	4,738,502	812,592	5,551,094
Total Number of Dwelling-houses, Messuages, &c. charged and *not* charged to House Duty		636,657	5,355,144	5,991,801	901,441	6,893,241

Year 1893–94.

Income Tax.—(Schedule A.)

Comparison between Value in Income Tax Assessments, Schedule A., and Value in Local Assessments; and Classification of Schedule A. Assessments.

	England.			Scotland.	reland.	United Kingdom.
	Metropolis.	Rest of England.	Total.			
	£	£	£	£	£	£
Annual Value of Property in Local Assessments:	Valuation List:	Poor Rate:		Annual Value in Valuation Roll:	Poor Rate Valuation	
Total Gross estimated Rental of all Property rated	41,835,876	151,518,694	193,354,570	24,766,513	14,268,332	—
Total Rateable Value of all Property rated	34,572,483	126,844,090	161,416,573			
Gross estimated Rental of Property rated, but not assessed under Schedule A.	4,560,770	26,510,419	31,071,189	4,576,397	588,373	—
Rateable value of ditto	3,741,730	21,306,479	25,048,209			
Gross estimated rental of Property rated and assessed under Schedule A.	37,275,106	125,008,275	162,283,381	20,190,116	13,679,959	—
Rateable value of ditto	30,830,753	105,537,611	136,368,364			
Annual Value of Property in Schedule A. Assessment:						
Gross Annual Value of Property rated	37,274,842	134,333,801	171,608,643	20,190,116	13,734,248	205,533,007
Gross Annual Value of Property not rated	368,059	693,042	1,061,101	127,422	20,355	1,208,878
Total	37,642,901	135,026,843	172,669,744	20,317,538	13,754,603	206,741,885
Classification of Gross Annual Value of Property assessed under Schedule A.:						
Lands, including Rent-charges under Tithes Commutation Act, &c.	85,607	39,980,224	40,065,831	6,251,898	9,895,005	56,212,734
Messuages, Tenements, &c.	37,336,236	94,524,263	131,860,499	14,008,173	3,757,312	149,625,984
Tithes raised by Rates and other Tithes not arising from Land, &c.	82,844	186,102	268,946	—	7	268,953
Property rated on Half-rents	—	—	—	—	100,333	100,333
Manors, &c.	8,447	112,656	121,103	56,094	—	177,197
Fines	14,785	37,150	51,935	—	118	52,053
Other Profits	114,982	186,448	301,430	1,373	1,828	304,631
Total	37,642,901	135,026,843	172,669,744	20,317,538	13,754,603	206,741,885
Deductions, Exemptions, and Abatements:						
Reductions:— Land Tax	375	478,746	479,121	35,773	—	514,894
Sea Walls, &c.	—	129,544	129,544	7	—	129,551
Ecclesiastical Deductions	72	13,252	13,324	—	—	13,324
Repairs of Churches	—	13,702	13,702	—	—	13,702
Parochial Rates on Rent-charges for Tithes	970	280,150	281,120	—	—	1,253,596
Public Rates and Burdens (Scotland) (Relief to Landlords under Act 19 & 20 Vict. c. 80)	—	—	—	972,476	—	—
Other Deductions	6,299	102,770	109,069	15,744	13,078	137,891
Total, *carried forward*	7,716	1,018,164	1,025,880	1,024,000	13,078	2,062,958

Comparison of Value in Income Tax Assessments, &c.—*continued.*

	England.			Scotland.	Ireland.	United Kingdom.
	Metropolis.	Rest of England.	Total.			
Deductions, Exemptions, and Abatements—cont.	£	£	£	£	£	£
Total, *brought forward*	7,716	1,018,164	1,025,880	1,024,000	13,078	2,062,958
Exempted under 150*l.* - -	648,564	10,804,904	11,453,468	1,027,423	896,752	13,377,643
Abatement of 120*l.* or parts of 120*l.* under 400*l.* - - -	22,736	995,849	1,018,585	97,014	22,217	1,137,816
Allowances for Colleges and Halls in Universities -	2,592	34,919	37,511	10,310	1,500	49,321
Hospitals, Public Schools, Almshouses, &c. - -	633,865	1,300,432	1,934,297	183,676	43,993	2,161,966
Empty houses not charged to duty - - - -	—	—	—	317,181	—	317,181
Rent and Profits of Lands applied to charitable purposes	67,397	678,630	746,027	33,113	23,732	802,872
Loss by fractions - -	209	22,662	22,871	3,267	22,794	48,932
Total - -	1,383,079	14,855,560	16,238,639	2,695,984	1,024,066	19,958,689
Total Net Annual Value charged at 7d., Schedule A.	36,259,822	120,171,283	156,431,105	17,621,554	12,730,537	186,783,196
Number of separate Properties assessed under Schedule A.:						
Including exempted and abated	645,939	6,171,903	6,817,842	*1,004,990	1,205,344	9,028,176
Exempted - - - - -	22,924	1,071,625	1,094,549	130,854	78,120	1,303,523
Abated - - - - -	721	48,644	49,365	6,011	845	56,221

Year 1893–94.

Income Tax, Schedule B. (Vide Note ‡ at foot of page 40.)

	England.			Scotland.	Ireland.	United Kingdom.
	Metropolis.	Rest of England.	Total.			
Gross Annual Value of Assessments:	£	£	£	£	£	£
Lands under General Rule No. 1, Act 5 & 6 Vict. c. 35. -	65,810	39,608,362	39,674,172	6,246,450	9,894,857	55,815,479
Nurseries and Market Gardens	12,353	217,995	230,348	6,880	13	237,241
Total Gross Value - -	78,163	39,826,357	39,904,520	6,253,330	9,894,870	56,052,720
Deductions:						
Annual Value of Lands, the Occupiers of which have elected to be assessed for their Profits under the Rules of Schedule D. (Act 50 & 51 Vict.) - - - -	—	208,778	208,778	18,895	1,992	229,665
Exempted in respect of Incomes under 150*l.* per annum	4,408	17,181,881	17,186,289	3,068,899	7,280,845	27,535,533
Abatements of 120*l.* or parts of 120*l.* - - - - -	1,970	3,631,167	3,633,137	450,403	43,297	4,126,837
Loss by fractions - - -	87	25,476	25,563	2,603	9,251	37,417
Total Deductions -	6,465	21,047,302	21,053,767	3,540,300	7,335,385	31,929,452
Net Value charged to Duty:						
@ ¼ths of 3½*d.* in the pound -	63,067	18,649,790	18,712,857	—	—	18,712,857
@ 7*d.* „ -	8,631	129,265	137,896	5,901	13	143,810
@ 2½*d.* „ -	—	—	—	2,707,129	2,559,472	5,266,601
Total - -	71,698	18,779,055	18,850,753	2,713,030	2,559,485	24,123,268
Number of separate Properties assessed under Schedule B.:						
Including exempted and abated	1,781	796,274	798,055	117,778	719,019	1,634,852
Exempted - - - -	141	479,990	480,131	78,148	647,089	1,205,368
Abated - - - - -	16	18,470	18,486	1,766	467	20,719

* The considerable increase in the number of these properties over the prior year is due to the alteration of the system of enumeration. In 1893-94 the actual number of separate properties as they appeared in the "Lands Valuation Roll" were recorded, whilst in prior years, in certain districts, all small houses under 10*l.* belonging to one proprietor were aggregated as *one* Assessment only.

Year 1893–94.

Income Tax.—Classification of Assessments under Schedule D.

Part I.

	England.			Scotland.	Ireland.	United Kingdom.
	Metropolis.	Rest of England.	Total.			
	£	£	£	£	£	£
Trades and Professions:						
Gross Profits	57,424,883	98,420,376	155,845,259	19,382,198	6,254,152	181,481,609
Abatements and Allowances:						
Abatements o 120*l.*	8,562,013	25,247,106	33,809,119	4,117,561	1,773,975	39,700,655
Life Assurance	482,998	1,213,894	1,696,892	287,484	92,374	2,076,750
Wear and Tear	169,543	817,752	987,295	287,662	31,614	1,306,571
Total	9,214,554	27,278,752	36,493,306	4,692,707	1,897,963	43,083,976
Net Profits charged to Duty	48,210,329	71,141,624	119,351,953	14,689,491	4,356,189	138,397,633

Part II.

Particular Properties, Public Companies, &c. Gross Profits:						
(1.) Concerns described in Rule No. 3, Schedule A. of Act 5 & 6 Vict., c. 35, viz.:	£	£	£	£	£	£
Quarries	4,387	916,471	920,858	112,756	9,440	1,043,054
Mines	661	10,809,181	10,809,842	1,500,313	11,554	12,321,709
Iron Works	727	1,354,991	1,355,718	476,590	—	1,832,308
Gas Works	1,485,144	2,843,613	4,328,757	267,124	175,004	4,770,885
Salt Springs or Works, and Alum Works	223,258	36,391	259,649	2,610	520	262,779
Waterworks	1,182,737	2,307,298	3,490,035	265,923	52,221	3,808,179
Canals, &c.	802,722	2,070,153	2,872,875	469,313	150,902	3,493,590
Fishings and shootings	12	275,469	275,481	405,589	51,528	732,598
Markets, Tolls, &c.	122,608	433,580	556,188	26,591	43,570	626,349
Cemeteries	4,911	30,456	35,367	31,481	537	67,385
Total	3,827,167	21,077,603	24,904,770	3,558,790	495,276	28,958,836
(2.) Public Companies, being concerns not described in Rule No. 3, Schedule A.	32,563,993	24,507,794	57,071,787	5,362,995	2,896,359	65,831,141
(3.) Foreign and Colonial Securities and Possessions, and other Profits. (Cases 4 and 5 under Rules in Schedule D. of Act 5 & 6 Vict. c. 35.)	6,826,427	1,643,294	8,469,721	527,426	63,504	9,060,651
(4.) Railways in United Kingdom	18,257,053	11,699,115	29,956,168	4,297,961	1,532,539	35,786,668
(5.) Railways out of United Kingdom	14,013,959	115,293	14,129,252	20,234	2,728	14,152,214
(6.) Interest on Municipal and Corporation Stocks and Loans (paid out of Rates)	3,228,212	3,037,787	3,713,504	283,134	87,361	4,083,999
(7.) Other Interest. (Sec. 102 of above Act)			2,552,495	115,227	72,774	2,740,496
(8.) Other Profits. (Cases 3 and 6 under Rules in Schedule D. of above Act)	444,752	843,894	1,288,646	330,463	6,203	1,625,312
Coupons (Act 48 & 49 Vict. c. 51. s. 26.)	7,784,306	—	7,784,306	171,761	142,143	8,098,210
(9.) Lands (Act 50 & 51 Vict. c. 15. s. 18.)	—	11,358	11,358	1,311	4	12,673
Total, *carried forward*	86,945,869	62,936,138	149,882,007	15,169,302	5,298,891	170,350,200

Note to Item 5.—This now includes certain Assessments which were formerly classified under Item 3.

Income Tax.—Classification of Assessments under Schedule D.—*continued.*

	England.			Scotland.	Ireland.	United Kingdom
	Metropolis.	Rest of England.	Total.			
	£	£	£	£	£	£
Total Assessments *brought forward*	86,945,869	62,936,138	149,882,007	15,169,302	5,298,891	170,350,200
Abatements and Allowances:						
(1.) Abatements of 120*l.* and parts of 120*l.* and Allowances	6,225	512,603	518,828	83,400	8,169	610,397
(2.) „	495,421	1,283,182	1,778,603	317,899	130,934	2,227,436
(3.) „	17,181	50,646	67,827	14,780	1,791	84,398
(4.) „	—	—	—	—	—	—
(5.) „	70	3,876	3,946	379	—	4,325
(6.) „	15,610	93,756	109,366	5,603	2,490	117,459
(7.) „						
(8.) „	53,464	170,588	224,052	23,414	973	248,439
(9.) „	—	3,868	3,868	503	—	4,371
(*Abatements and Allowances cannot be given separately.*)						
Total	587,971	2,118,519	2,706,490	445,978	144,357	3,296,825
Summary — Abatements of 120*l.*, &c.	76,957	309,989	386,946	39,627	5,969	432,542
Summary — Life Assurance	9,528	38,471	47,999	11,908	1,740	61,647
Summary — Wear and Tear	501,486	1,770,059	2,271,545	394,443	136,648	2,802,636
Total	587,971	2,118,519	2,706,490	445,978	144,357	3,296,825
Total Net amount on which Duty is charged	86,357,898	60,817,619	147,175,517	14,723,324	5,154,534	167,053,375
Number of Abatements for whole of Schedule D.	71,991	212,975	284,966	34,643	14,832	334,441

Income Tax.—Summary of Parts I. and II., Schedule D.

	England.			Scotland.	Ireland.	United Kingdom.
	Metropolis.	Rest of England.	Total.			
Gross Profits:	£	£	£	£	£	£
Part I. Trades and Professions	57,424,883	98,420,376	155,845,259	19,382,198	6,254,152	181,481,609
Part II. Public Companies, &c.	86,945,869	62,936,138	149,882,007	15,169,302	5,298,891	170,350,200
Total Gross, Sched. D.	144,370,752	161,356,514	305,727,266	34,551,500	11,553,043	351,831,809
Abatements and Allowances:						
Part I. Trades and Professions	9,214,554	27,278,752	36,493,306	4,692,707	1,897,963	43,083,976
Part II. Public Companies, &c.	587,971	2,118,519	2,706,490	445,978	144,357	3,296,825
Total Deductions, Sched. D.	9,802,525	29,397,271	39,199,796	5,138,685	2,042,320	46,380,801
Net Profits charged to Duty:						
Part I. Trades and Professions	48,210,329	71,141,624	119,351,953	14,689,491	4,356,189	138,397,633
Part II. Public Companies, &c.	86,357,898	60,817,619	147,175,517	14,723,324	5,154,534	167,053,375
Total Net Profits Sched. D.	134,568,227	131,959,243	266,527,470	29,412,815	9,510,723	305,451,008

Year 1893–94.

Income Tax.—Assessments under Schedule E.

	England.			Scotland.	Ireland.	United Kingdom.
	Metropolis.	Rest of England.	Total.			
	£	£	£	£	£	£
Gross Amount of Salaries, Fees, &c. assessed	29,244,805	16,624,434	45,869,239	4,066,472	2,655,258	52,590,969
Abatements and Allowances for Life Assurance and Travelling Expenses, viz.:						
Abatements of 120*l.*	5,266,404	4,626,521	9,892,925	1,081,183	587,308	11,561,416
Life Assurance	371,340	355,328	726,668	151,088	59,599	937,355
Travelling Expenses	112,808	436,547	549,355	76,559	152,711	778,625
Total	5,750,552	5,418,396	11,168,948	1,308,830	799,618	13,277,396
Net Amount charged to Duty	23,494,253	11,206,038	34,700,291	2,757,642	1,855,640	39,313,573
Number of Abatements	43,887	38,554	82,441	9,009	4,894	96,344

Year 1893–94.

Income Tax.—Number and Amount of Allowances for Life Assurance.

	England.						Scotland.		Ireland.		United Kingdom.	
	Metropolis.		Rest of England.		Total.							
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		£		£		£		£		£		£
Schedule D.:												
Trades and Professions	18,775	482,998	52,835	1,213,894	71,610	1,696,892	10,687	287,484	3,100	92,374	85,397	2,076,750
Public Companies, &c.	174	9,528	961	38,471	1,135	47,999	302	11,908	31	1,740	1,468	61,647
Schedule E.:												
Salaries, &c. (employés of Corporate Bodies, &c.)	7,185	120,995	19,914	355,328	27,099	476,323	7,328	147,739	1,515	43,879	35,942	640,941
Public Offices (Salaries, &c.)	14,090	250,345	—	—	14,090	250,345	141	3,349	511	15,720	14,742	296,414
Total	40,224	863,866	73,710	1,607,693	113,934	2,471,559	18,458	450,480	5,157	153,713	137,549	3,075,752
Add Allowances made by Repayment of Duty (In part estimated)	—*	—*	—*	—*	9,031	1,071,017	929	93,394	1,048	101,109	11,008	1,265,520
Total — Nos.	—	—	—	—	122,965	—	19,387	—	6,205	—	148,557	—
Total — Amounts	—	—	—	—	—	3,542,576	—	543,874	—	254,822	—	4,341,272

* Cannot be distinguished.

Year 1893–94.

INCOME TAX.—NUMBER of ASSESSMENTS under SCHEDULES D. and E.

	England.			Scotland.	Ireland.	United Kingdom.
	Metropolis	Rest of England.	Total.			
SCHEDULE D.	No.	No.	No.	No.	No.	No.
Trades and Professions	114,081	293,362	407,443	48,275	21,049	476,767
Public Companies, &c.:						
Concerns described in Rule No. 3, Schedule A., of Act 5 & 6 Vict. c. 35.:						
Quarries	1	2,903	2,904	709	110	3,723
Mines	1	1,610	1,611	392	17	2,020
Iron Works	1	109	110	10	—	20
Gas Works	14	1,218	1,232	283	104	1,619
Salt Springs or Works, and Alum Works	1	20	21	4	3	28
Waterworks	17	760	777	456	20	1,253
Canals, &c.	11	187	198	223	42	63
Fishings and Shootings	1	3,947	3,948	4,740	327	9,015
Markets, Tolls, &c.	11	1,030	1,041	167	352	1,560
Cemeteries	2	85	87	121	2	10
Public Companies not described in No. 3, Schedule A.	3,318	5,941	9,259	981	491	10,731
Foreign and Colonial Securities, &c.	1,531	3,202	4,733	849	124	* 5,706
Railways in United Kingdom	47	64	111	20	44	175
Railways out of United Kingdom	185	453	638	62	8	708
Interest paid out of Rates	2,789	19,965	22,754	2,980	556	26,290
Other Profits (3 and 6, Schedule D.)	1,491	8,310	9,801	7,651	85	17,537
Lands (50 & 51 Vict. c. 15. s. 18)	—	97	97	12	1	110
Total	9,421	49,901	59,322	19,660	2,286	81,268
Total Schedule D.	123,502	343,263	466,765	67,935	23,335	558,035
SCHEDULE E.						
Salaries, Fees, &c.	127,452	96,849	224,301	16,103	10,099	† 250,503

* Exclusive of Assessments made by the Special Commissioners of Income Tax at the Chief Office.
† Including Army, Navy, and Civil Service.

Year.	Remarks.	Rate of Tax in the £. Incomes of 150*l.* and upwards.	Gross Amount of Property and Profits assessed. Schedules. A.	B.	C. (Net.)	D.	E.	Total.
		d.	£	£	£	£	£	£
1876-77	39 Vict. c. 16. (1st June 1876).—*Incomes under 400l. allowed an abatement of 120l. = 130,000l. per penny of Tax. Incomes under 150l. exempt. New Assessment A. and B., both Country and Metropolis.*	3§	174,173,113	69,237,966	39,968,177	256,908,743	30,043,390	570,331,389
1877-78	40 Vict. c. 13. (11th June 1877) - -	3	177,139,578	69,172,300	39,908,025	260,626,971	31,494,320	578,341,194
1878-79	41 Vict. c. 15. (27th May 1878) - -	5	180,037,896	69,140,132	39,510,210	257,370,699	31,987,360	578,046,297
1879-80	42 & 43 Vict. c. 21. (3rd July 1879).—*New Assessment A. and B., except for Metropolis.*	5	185,377,770	69,383,066	39,860,483	249,489,398 ¶	32,786,184	576,896,901 ¶
1880-81	43 Vict. c. 14. (24th March 1880) - -	5	187,598,346	69,187,057	39,846,473	255,355,909	33,236,105	585,223,890
	43 & 44 Vict. c. 20. (12th Aug. 1880) -	1						
1881-82	44 Vict. c. 2. (3rd June 1881).—*New Assessments A. and B. for Metropolis.*	5‖	190,531,679	68,799,405	39,992,771	267,402,184	34,724,938	601,450,977
1882-83	45 & 46 Vict. c. 41. (10th Aug. 1882).—*New Assessments A. and B., except for Metropolis.*	6½	191,503,981	65,823,054	40,206,304	279,174,137	36,128,582	612,836,058
1883-84	46 Vict. c. 10. (31st May 1883) - -	5	193,344,924	65,514,180	40,580,574	291,336,955	37,733,566	628,510,199
1884-85	47 & 48 Vict. c. 25. (3rd July 1884) - -	5	194,375,167	65,233,206	41,013,640	292,524,871	38,320,248	631,467,132
	48 Vict. c. 1. (1st Dec. 1884) - -	1						
1885-86	48 & 49 Vict. c. 51. (6th Aug. 1885).—*New Assessments A. and B., except for Metropolis.*	8	195,600,155	63,316,106	42,088,711	289,423,738	39,426,912	629,855,622
1886-87	49 Vict. c. 18. (4th June 1886).—Ditto in Metropolis.	8	196,664,047	62,710,009	43,847,528	285,867,947	40,308,431	629,397,962
1887-88	50 & 51 Vict. c. 15. (5th July 1887) - -	7	196,986,717	61,817,009	46,512,059	289,495,794	41,343,114	636,154,693
1888-89	51 Vict. c. 8. (16th May 1888). — *New Assessments A. and B., except for Metropolis.*	6	196,639,514	58,788,982	45,239,877	301,657,858	42,832,458	645,158,689
1889-90	52 Vict. c. 7. (31st May 1889) - -	6	197,652,410	58,388,746	43,002,070	325,316,866	44,999,021	669,358,613
1890-91	53 Vict. c. 8. (9th June 1890) - -	6	199,299,608	58,120,843	41,689,246	351,590,691	47,707,161	698,407,549
1891-92	54 & 55 Vict. c. 25. (3 July 1891).—*New Assessment A. and B., for Metropolis.*	6	201,390,994	57,944,131	39,671,245 a	362,290,365	49,455,949	710,752,684
1892-93	55 & 56 Vict. c. 16 (20th June 1892) - -	6	202,786,236	57,639,381	38,345,642 a	361,922,452	51,583,406	712,277,117
1893-94	56 Vict. c. 7. (12 May 1893).—*New Assessments A. and B., except for Metropolis.*	7	206,741,885	56,052,720	38,913,492	351,831,809	52,590,969	706,130,875
1894-95	57 & 58 Vict. c. 30. (31 July 1894) - -	8	—	—	—	—	—	—

§ Second valuation list in the Metropolis under the Act 32 & 33 Vict. c. 67. came into force on 5th April 1876, and formed
‖ Third valuation list in Metropolis came into force on 5th April 1881, and formed basis of Assessments under
¶ For purposes of compare, about 450,000*l.* should be added to Schedule D., 1879-80, in respect of sums allowed for
** Not yet completely ascertained. †† *See* note, page 33, of 27th Report.

the INCOME TAX.

Net amount of Property and Profits charged to Duty. Schedules. A.	B.	C.	D.	E.	Total.	Total Duty charged.	Receipts, in addition to the foregoing, for Duty unassessed, and of recoveries from Default Schedules of prior years.	Net Produce, after allowing for Sums included in Schedules of Discharge and Default, and of Discount, Repayments, and Allowances in the following Year. Total.	For each Penny of Tax.	Rate of Tax in the £.	Year.
£	£	£	£	£	£	£	£	£		d.	
161,092,927	36,170,472	39,968,177	228,786,512	24,326,818	490,344,906	5,891,829	69,581	5,714,309	1,904,770	3	1876–77
162,871,592	35,489,603	39,908,025	229,960,324	25,368,614	493,598,158	5,940,739	42,668	5,727,017	1,909,005	3	1877–78
165,116,425	35,178,934	39,510,310	225,191,026	25,429,079	490,425,774	9,824,945	58,542	9,395,365	1,879,073	5	1878–79
170,187,031	34,465,770	39,860,483	215,577,122	25,986,622	486,077,028	9,746,927	50,082	9,233,322	1,846,664	5	1879–80
171,229,962	33,634,853	39,846,473	220,064,438	26,190,960	490,966,686	11,827,734	93,352	11,199,816	1,866,636	6	1880–81
173,350,329	32,673,788	39,992,771	230,856,025	27,285,049	504,158,462	10,147,407	77,987	9,578,414	1,915,683	5	1881–82
175,059,817	34,815,143 ††	40,206,304	241,096,839	28,257,272	519,435,375	13,515,282	110,677	12,758,661	1,962,871	6½	1882–83
175,555,583	33,466,049	40,580,574	252,022,971	29,510,323	531,129,500	10,670,636	149,551	10,083,927	2,016,785	5	1883–84
175,636,172	32,548,550	41,013,640	251,691,694	29,590,626	530,480,682	12,771,798	163,451	12,013,332	2,002,222	6	1884–85
178,004,328	31,676,037	42,088,711	247,353,026	30,290,853	529,412,955	17,033,860	151,429	15,843,065	1,980,395	8	1885–86
177,225,316	29,801,159	43,847,528	243,719,311	30,828,725	525,422,039	16,933,826	180,621	15,723,555	1,965,440	8	1886–87
176,448,812	28,226,678	46,512,059	247,287,330	31,564,607	530,039,486	14,981,160	225,442	13,948,844	1,992,690	7	1887–88
177,750,451	26,941,498	45,239,877	258,454,458	32,660,897	541,047,181	13,128,973	231,239	12,273,521	2,045,587	6	1888–89
176,980,907	25,555,159	43,002,070	281,185,214	34,325,446	561,048,796	13,659,404	251,315	12,849,349	2,141,558	6	1889–90
177,725,959	24,831,874	41,689,246	306,538,198	36,465,807	587,251,084	14,324,681	188,059	13,295,136	2,215,856	6	1890–91
179,483,721	24,375,022	39,671,245	316,715,965	37,577,372	597,823,325	14,595,430	156,180	13,428,780	2,238,130	6	1891–92
180,157,121	23,891,780	38,345,642	315,730,127	38,968,294	597,101,964	14,583,107	185,324	13,439,300	2,239,800	6	1892–93
186,783,196	24,123,268	38,913,492	305,451,008	39,313,573	594,584,537	16,956,122	152,409	15,330,000**	2,190,000**	7	1893–94
—	—	—	—	—	—	17,300,000**	160,356	—	—	8	1894–95

the basis of assessment concurrently with new assessment under A. and B. for rest of the Kingdom.
Schedules A. and B., the new valuation for the rest of the Kingdom having preceded it on the 1st April 1879.
wear and tear of machinery, prior to the amount of gross assessments being ascertained.
a Vide note at foot of p. 55 as to cause of decrease with prior years.

INLAND REVENUE BRANCH OF GOVERNMENT LABORATORY.

TABLE showing the TOTAL NUMBER of SAMPLES analysed in the Years ended 31st March 1894 and 1895.

Description of Samples.	1894.	1895.
Revenue Departments:—		
Tobacco	1,221	1,451
Snuff	915	847
Tobacco, bonded and other	49	83
Do. moisture	12,011	12,236
Snuff	23	26
Beer (original gravities)	9,372	10,001
Beer and Beer Adulterants	2,820	2,838
Worts (Beer Duty)	10,010	11,938
Coffee and Chicory	53	60
Naphtha, wood for Methylation	773	743
Do. mineral do.	171	168
Alcohol do.	74	66
Compounds, Liqueurs, and Wines	1,588	1,535
Spirits (obscuration)	34	20
Tinctures	5,575	5,806
Miscellaneous	1,686	1,639
Other Government Departments:		
Admiralty	73	61
Board of Trade:—		
Lime and Lemon Juice	498	523
Spirits	40	40
Other	19	26
Colonial Office	2	1
Commissioner of Works { Dublin	2	26
Commissioner of Works { London	31	42
Home Office	43	53
India Office	707	568
Post Office	143	152
Stationery Office	4	24
War Office	18	76
Trinity House	86	76
Adulteration Act, 1875	214	88
Total	48,255	51,213

Chemical Stations at the Outports.

Samples examined in the Year ended 31st March 1895.

Stations.	Beer for Exportation.				Worts.	Tobacco for Moisture.	Miscellaneous.	Total.
	Entitled to Drawback.		Not entitled to Drawback.					
	Samples.	Barrels.	Samples.	Barrels.				
Bristol	16	36	—	—	122	930	7	1,075
Leeds	—	—	—	—	234	—	158	392
Liverpool (with an Assistant).	1,735	73,046	7	185	89	2,007	226	4,064
Newhaven *	198	2,403	1	2	32	—	—	231
Southampton	467	8,027	13	149	83	—	—	563
Glasgow (with an Assistant).	1,613	122,624	75	3,731	27	1,003	651	3,369
Edinburgh	155	3,776	1	15	107	1,747	82	2,092
Belfast *	—	—	—	—	6	115	226	347
Cork	2	25	—	—	98	448	76	624
Dublin	137	7,095	2	17	85	809	215	1,248
Total	4,323	217,032	99	4,099	883	7,059	1,641	14,005

* The samples examined at Newhaven and Belfast represent only eight months' and four months' work respectively, as the officers, who rank as expectant supervisors, were away from their stations for the other portions of the year, officiating in various districts, during which time the samples were forwarded for analysis to the chief office.

Table showing the Consumption of Tobacco in Proportion to the Population.

Year ended 31st March	Total Population of Great Britain and Ireland.	Pounds Weight of Tobacco cleared for Consumption.	
		In the United Kingdom.	Per Head of Population.
			lbs. ozs.
1841	26,700,000	23,096,281	0 13¾
1851	27,347,000	27,734,786	1 0¼
1861	28,887,000	35,413,846	1 3½
1871	31,724,000	42,656,658	1 5½
1881	35,192,000	50,379,425	1 6⅞
1891	37,740,000	60,253,516	1 9⅝
1893	38,366,000	63,869,026	1 10⅛
1894	38,712,000	63,847,707	1 10⅜
1895	39,059,440	65,572,157	1 10¼

TABLES showing the number of Samples of TOBACCO and SNUFF analysed in the Years ended 31st March 1894 and 1895.

(*a*) TOBACCO.

Year ended 31st March.	Number of Samples.		
	Genuine.	Adulterated.	Total.
1894 - - -	43	6	49
1895 - - -	44	39	83

(*b*) SNUFF.

Year ended 31st March.	Number of Samples.		
	Genuine.	Adulterated.	Total.
1894 - - -	23	1	24
1895 - - -	22	4	26

TOBACCO and SNUFF exported on DRAWBACK.

(*a*) MANUFACTURED TOBACCO exported on DRAWBACK in the Years ended 31st March 1894 and 1895.

Description of Samples.	Number of Samples.		Pounds Weight of Tobacco represented by the Samples.	
	1894.	1895.	1894.	1895.
Cut and Bird's-eye -	805	695	46,067	35,144
Roll - - -	18	12	2,421	716
Cavendish - - -	6	4	122	30
Cigars - - -	14	32	869	1,358
Cigarettes - -	378	708	19,045	19,870
Total -	1,221	1,451	68,524	57,118

(*b*) SNUFF exported on DRAWBACK in the Years ended 31st March 1894 and 1895.

Description of Samples.	Number of Samples.		Pounds Weight of Snuff represented by the Samples.	
	1894.	1895.	1894.	1895.
High dried - -	2	1	8	3
Scotch - - -	69	70	9,427	9,745
Rappee - -	87	60	2,748	2,236
Other - - -	757	716	1,048,566	1,043,707
Total -	915	847	1,060,749	1,055,691

TABLE giving particulars of the Samples of LIME and LEMON JUICE and SPIRITS analysed in the Year ended 31st March 1895.

Description of Samples.	Number of Samples.		Number of Gallons.	
	Passed.	Rejected.	Passed.	Rejected.
Lime juice - -	353	14	42,037	1,787
Lemon juice - - -	130	6	18,837	897
Spirits - - -	40	—	4,729	—
Fortified juice - - -	16	4	—	—
Total - -	539	24	65,603	2,684

TABLE showing the NUMBER of SAMPLES of BEER examined during the last two Financial Years, together with the NUMBER of BARRELS represented by these SAMPLES, and the percentage of BARRELS not entitled to DRAWBACK.

Year ended 31st March.	Number of Samples examined.	Number of Barrels represented by the Samples.	Average Number of Barrels for each Sample examined.	Per-centage of the Barrels not entitled to Drawback.
1894 - - -	9,102	177,705	19·5	1·62
1895 - - -	9,559	185,263	19·4	2·82

JUDICIAL DECISIONS AFFECTING THE REVENUE.

Sweetmeat Automatic Delivery Company *v.* Commissioners of Inland Revenue.

Jones *v.* Commissioners of Inland Revenue.

Stamp Duty. — Agreement for placing automatic delivery machines at railway stations.—Agreement to supply telephonic communication.—Lease.—Bond, covenant, or instrument of any kind whatsoever. — Stamp Act, 1891 (54 & 55 Vict. c. 39.), First Schedule.

A railway company agreed by an instrument under seal to permit machines for the automatic delivery of sweetmeats to be placed at their stations in consideration of a yearly sum, described as rent, payable quarterly. The machines were to be placed in such positions as should not interfere with the traffic, and might be moved for the purpose of repairing the stations. The agreement might be terminated by the railway company or the owner of the machines giving three months' notice in writing.

A telephone company, by an agreement under seal, agreed to supply to a person therein called "the lessee," telephonic communication from the lessee's head office to his London branches, and also to various theatres and other places, by means of metallic circuits, including telephone instruments; and also to maintain the same. Payment was to be made by quarterly instalments, in advance, to the company of a fixed annual sum per line (the minimum amount payable being calculated on the rent of 45 lines). The agreement was to continue for 10 years, and thereafter from year to year, determinable by either party giving to the other not less than three months' previous notice in writing.

The instruments were presented for adjudication under section 12 of the Stamp Act, 1891, and the Commissioners were of opinion that each of them was the only or principal or primary security for a sum of money payable annually for an indefinite period by quarterly payments, that such sum was neither interest for any principal sum secured by a duly stamped instrument, nor rent reserved by a lease or tack, and that each instrument was chargeable with stamp duty under the head "bond, covenant, or instrument of any kind whatsoever" in the First Schedule to the Stamp Act, 1891. They assessed duty accordingly. The parties appealed on the ground that the instruments were leases, and cases were stated for the opinion of the Court. The cases were argued consecutively on the 22nd and 23rd November 1894, before the Queen's Bench Division (Wright and Collins, JJ.), and it was held that neither of these instruments was a lease, and that the assessment of the Commissioners was correct.

The cases are reported in the Law Reports (1895), 1 Q.B. 484.

THE SCOTTISH EQUITABLE ASSURANCE SOCIETY *v.* COMMISSIONERS OF INLAND REVENUE.

Stamp Duty.—Conveyance on sale.—Stamp Act, 1891 (54 & 55 Vict. c. 39.), s. 57.

Section 57 of the Stamp Act, 1891, provides that where any property is conveyed to any person in consideration wholly or in part of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, the debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with *ad valorem* duty.

A debtor having granted a trust disposition for behoof of his creditors, which incorporated the provisions of the Bankruptcy Acts, one of the creditors who held a bond and disposition in security granted by the debtor valued his security at 9,500*l.*, being less than the amount of his claim. The trustee under the trust deed accepted this valuation as correct, and executed an instrument whereby he renounced his whole reversionary interest in the security subjects and all right of redemption thereof competent to him, and disponed the subjects to the creditor.

The instrument was presented for adjudication under section 12 of the Stamp Act, 1891, and the Commissioners regarded it as chargeable with *ad valorem* conveyance on Sale Duty upon the sum of 9,500*l.*, but stated a case for the opinion of the Court. The case was argued before the First Division of the Court of Session on the 23rd November 1894, and it was held that the instrument satisfied the description in the above section, and was chargeable with *ad valorem* Stamp Duty on the sum of 9,500*l.*

The assessment of the Commissioners was therefore affirmed.

The case is reported in the Scottish Law Reporter, Vol. 32, at p. 77.

THE LORD ADVOCATE *v.* WILSONS.

Account Stamp Duty. — Voluntary settlement. — Reserved interest.—Customs and Inland Revenue Act, 1881 (44 Vict. cap. 12.), ss. 38 and 39.

The Customs and Inland Revenue Act, 1881, by sections 38 and 39, enacts with respect to "any property passing under "any past or future voluntary settlement made by any person "dying on or after 1st June 1881, by deed or any other "instrument not taking effect as a will, whereby an interest "in such property for life or any other period determinable by "reference to death is reserved either expressly or by implication to "the settlor," that a full and true account shall be delivered to the

Commissioners upon the death of such person by the person who, as beneficiary trustee or otherwise, acquires possession of such property. W. transferred his business to his sons by agreement under which they were to enter into a contract of co-partnery to be approved by him, were to relieve him of a certain debt, and were to grant a bond of annuity in favour of himself and his wife, the annuity to be equal to 5 per cent. on the value of the stock-in-trade, ascertained by mutual valuation, he collecting for his own use the outstanding book debts due to the firm. No security for payment of the annuity was taken other than the personal security of the sons. W. died on the 9th March 1893, and in the following December an action at the instance of the Lord Advocate, on behalf of the Commissioners, was brought against his three sons to have them decerned and ordained to deliver a full and true account, verified by oath and duly stamped, of the personal or moveable property of the deceased which passed to and was acquired by the defenders under the agreement. The Lord Ordinary gave judgment in favour of the Crown's claim, and upon appeal it was held by the First Division of the Court of Session, on the 17th July 1894 (following the case of Crossman *v.* the Queen, L.R. 18, Q.B.D. 256), that the agreement was a voluntary settlement with a reserved interest in the sense of the Act, and the appeal was therefore dismissed.

The case is reported in the Scottish Law Reporter, Vol. 31, at p. 819.

ATTORNEY-GENERAL *v.* WORRALL.

Account Stamp Duty.—Gift of personal property. Mortgage debt. —Possession not assumed by donee to the exclusion of benefit to donor.—Customs and Inland Revenue Act, 1881 (44 & 45 Vict. c. 12.), s. 38, sub.-s. 2 (a); Customs and Inland Revenue Act, 1889 (52 & 53 Vict. c. 7.), s. 11, sub.-s. 1.

Certain hereditaments had been mortgaged to the defendant's father, to secure a loan. The sum of 23,924*l.* remaining due upon the mortgage, by a deed made between the defendant's father, the mortgagors, and the defendant, dated 12th January 1886, it was witnessed that, in consideration of 575*l.* paid by the defendant to the mortgagors, and in further consideration of the covenant on the part of the defendant thereinafter contained, such covenant being accepted by the defendant's father in satisfaction of his mortgage debt, from which he thereby released the mortgagors and the defendant, the mortgagors and the defendant's father conveyed the mortgaged hereditaments to the defendant in fee simple, discharged from the mortgage debt, and the defendant covenanted to pay to his father an annuity of 735*l.* during his lifetime.

The annuity in question was not made a charge upon the property conveyed.

The defendant's father died in 1890 and account stamp duty was claimed upon the amount of the mortgage debt released by the indenture of 12th January 1886.

This claim was disputed and an English information filed. The matter came on for hearing in a Divisional Court of the Queen's Bench Division in March 1894, when the Court (Mathew and Cave, JJ.) upheld the claim of the Crown. Against this decision an appeal was lodged, which came on for hearing on the 13th and 15th November 1894. The Court (Lord Esher, M.R., Lopes and Smith, L.JJ.) dismissed the appeal and held—that it is not necessary in order to bring a case within the above enactment that the benefit to the donor should be by way of reservation out of the subject-matter of the gift, that the transaction carried out by the deed was a "gift" of the mortgage debt to the defendant by his father within the meaning of the Customs and Inland Revenue Act, 1889, s. 11, sub-s. 1, and that *bonâ fide* possession thereof had not been "assumed by "the donee immediately upon the gift and thenceforward retained "to the entire exclusion of the donor or of any benefit to him by "contract or otherwise" within the meaning of the section, and therefore that Account Duty was payable under s. 38 of the Customs and Inland Revenue Act, 1881, upon the property so given.

The case is reported in the Law Reports (1895), 1 Q.B. 99.

THE LORD ADVOCATE *v.* ROBERTSON.

Account Stamp Duty.—Succession Duty.—Life insurance policy "kept up for the benefit of a donee."—Premiums paid partly by insurer and partly by donee.—Customs and Inland Revenue Act, 1889 (52 Vict. c. 7.); s. 11, Succession Duty Act, 1853 (16 & 17 Vict. c. 51.), ss. 2 and 17.

The Customs and Inland Revenue Act, 1889, by section 11, enacts that Account Stamp Duty shall be chargeable upon money received under a policy of assurance effected by any person dying on or after the 1st June 1889 on his life where the policy is wholly kept up by him for the benefit of a donee, whether nominee or assignee, or a part of such money in proportion to the premiums paid by him, where the policy is partially kept up by him for such benefit.

A father assigned certain policies of assurance on his own life upon which he had paid the premiums for many years gratuitously but absolutely to his daughter.

During the seven remaining years of his life the father contributed nothing towards the payment of premiums, the policies being kept up entirely by the daughter. Upon the father's

death the Crown claimed Account Duty and alternatively Succession Duty from the daughter in respect of the monies received by her under the policies.

On appeal from the judgment of the Lord Ordinary (Lord Wellwood) it was held by the Court of Session, on the 20th March 1895—(1) (reversing judgment of Lord Wellwood) that none of the money so received by the daughter was liable to Account Duty in respect that she had not been designated as donee when the father kept up the policies; and (2) that the Crown had no right to Succession Duty in respect that the assignation of the policies did not confer a "succession" upon the daughter in the sense of the Succession Duty Act, but merely enabled her to acquire the amount of the insurance by continuing to pay the premiums during the life of the assured.

Observed by the Lord President:—"The section as it stands "presupposes a donation plainly intended as by nomination, or "already effected as by assignation. There must be a donee "designated in order that the keeping up of the policy may be "held to be for his benefit."

The case is reported in the Scottish Law Reporter, Vol. 32, at p. 444.

In *re* Duke of Somerset, deceased.

Thynne *v.* St. Maur.

Succession Duty.—Sums applied out of accumulations of rents of real estate during the period of accumulation.—16 & 17 Vict. c. 51. ss. 2, 32.

The testator, the twelfth Duke of Somerset, devised real estate upon trust for Harold St. Maur, in fee, if and when he should attain the age of 25 years with a gift over if he should die under that age without leaving issue, and directed the trustees to provide for the successor's maintenance and education out of the rents of the real estate, and to accumulate the surplus rents until the successor should attain 25 years of age.

Before the successor attained 25, the trustees under the powers given by the will, and with the sanction of the Court, applied sums amounting to 2,453*l.* 10*s.* out of the accumulations in making certain non-productive improvements to the real estate.

Duty was claimed on this amount as on a succession to personal property, and as payable when the money was expended, but the claim was resisted on the ground that the successor having attained 25, Succession Duty was payable on the then value of the real estate, and that the Department were, in effect, claiming duty twice over.

The matter came on for hearing upon a petition in the Chancery Division on the 28th July and 4th August 1894, before Mr. Justice Chitty, who held that duty was payable as claimed.

The case has not been reported.

THE LORD ADVOCATE *v.* MCCULLOCH.

Succession Duty — Entail.—"Predecessor."—Succession Duty Act, 1853 (16 & 17 Vict. c. 51.), ss. 2 and 10; Customs and Inland Revenue Act, 1888 (51 & 52 Vict. c. 8.), s. 21 (1).

An entailer destined an estate in 1752 to himself and to D., his only son, and the heirs male of D.'s body, and the heirs male of their bodies, which failing to the heirs female of D.'s body. W., the last of D.'s heirs male, died without issue in 1892, and the estate then passed to his niece I., who was the great granddaughter of D., and heir female of his body.

The Crown claimed Succession Duty at the rate of 4½ per cent. on the capitalized value of her succession, but on the 6th December 1894 the Lord Ordinary (Lord Wellwood) held that duty at the rate of 1½ per cent. only was payable, on the ground that the succession was by disposition from the entailer and not by devolution of law from W.

Upon appeal it was held by the First Division of the Court of Session, on the 2nd February 1895, that in the sense of the Succession Duty Acts, I. did not take from her uncle W. as her predecessor by devolution of law, but succeeded by disposition from her lineal ascendant, the maker of the entail, and was liable to pay duty only at the rate of 1½ per cent.

The case is reported in the Scottish Law Reporter, Vol. 32, at p. 266.

MACFARLANE AND OTHERS (DUNLOP'S TRUSTEES) *v.* THE LORD ADVOCATE.

Legacy Duty.—Moveable estate directed to be invested in the purchase of land.—Entail.—Disentail.—"Estate of inheritance in possession in the real estate."—36 Geo. 3, c. 52, ss. 12 and 19.

A testator directed his trustees during the six years succeeding his death to realise and invest his whole moveable estate and specified heritable property, to the extent of about 350,000*l.*, in the purchase of land in Scotland, and to entail the same at the end of that period on W. H. D. and a certain series of heirs. The testator declared "that after the said period of six years have "expired, the institute or the heir of entail in possession or "entitled at the time to possess the lands and estates to be

" purchased as aforesaid under the destination hereinafter written " shall be entitled to demand and receive the interest and pro- " ceeds of the entire residue and reversion of my said estates " heritable and moveable, hereby conveyed, but under deductions " always of such expenses and charges as may be incurred by " my said trustees in the management and execution of the trust, " until the said lands or estates are purchased and entailed and " the whole purposes of the trusts fulfilled." A large portion of the moveable estate was not invested in land.

On the expiry of the six years, W. H. D., the person who would have been institute if the entail had been executed, having by private arrangement obtained the consent of the three next heirs and their curators, acquired in fee simple, under petition to the Court, the whole real and personal property of the testator, under reservation of certain sums for Government duties and other purposes.

Of the 350,000*l.* dealt with by the testator the trustees had only laid out about 21,000*l.* in land before the six years had expired, and another sum of 12,000*l.* in building a mansion house.

The Crown claimed from the trustees Legacy Duty at 5 per cent. upon the capital of the whole residue of the moveable estate.

On appeal to the House of Lords, it was held, on the 1st June 1894 (affirming, but not on the same grounds, the judgment of the First Division of the Court of Session), that the Crown was entitled to the duty, for, first, the words " shall become entitled to an estate " of inheritance in possession in real estate," must be taken to apply to a person who would become entitled, if real estate were purchased, to an estate of inheritance therein; and W. H. D. was in that position, for if land had been purchased, he could have claimed a conveyance to himself which would have vested in him an estate of inheritance in possession; secondly, the compensation paid to the three next heirs of entail did not fall to be deducted before the duty was paid; and, thirdly, neither did the sum of 12,000*l.* expended on building a mansion house, that not being a specific purchase of land.

Opinion per Lord Herschell, the Lord Chancellor, that W. H. D. (if it were necessary to decide the point) was liable under the latter part of section 12.

The case is reported in the Law Reports (1894), App. Cas. 291.

THE QUEEN *v.* CHEW AND OTHERS, EX PARTE FLETCHER.

Income Tax.—Appeal from assessment.—Appellants.—Schedule of particulars of income.—Discretion of Commissioners as to requiring or accepting oath.—Refusal to state special case.—Mandamus.—Income Tax Act, 1842 (5 & 6 Vict. c. 35.), ss. 118 and 122 to 126.

In this case Mr. Fletcher, a canal boat carrier, having been assessed at 300*l.* on his profits, appealed to the Special Commissioners,

and having sent a Schedule as required by them appeared before them. The Schedule showed *inter alia* the gross income and deductions therefrom in respect of insurance, wear and tear of plant, tolls, loss on contracts and on a farm, &c. Upon the hearing the Commissioners asked the appellant to produce vouchers in respect of these deductions and his books and bankers' pass book. He said that there was no occasion for him to produce any of them, and offered to make oath that the particulars in the Schedule which he had delivered were correct. In answer to a question by the Commissioners, he acknowledged that he had not himself prepared the Schedule, and the Commissioners being dissatisfied with the Schedule confirmed the assessment.

The appellant applied to Commissioners for a special case for the opinion of the Court, but they refused to state a case on the ground that in their opinion there was no question of law. Fletcher then made application to the Queen's Bench Division of the High Court for a mandamus to the Commissioners to state a case.

A rule *nisi* was granted and cause was shown by the Commissioners, on the 25th July 1894, to the effect that it was a mere matter of fact and that no question of law arose. The Court reserved judgment, and on the 26th July 1894, Mr. Justice Mathew being in favour of the contention of the Commissioners and Mr. Justice Kennedy against it, the latter withdrew his judgment, and the rule for a mandamus was discharged with costs.

Upon appeal to the Court of Appeal it was held, on the 24th and 25th October 1894 (Lord Esher, M.R., and Lopes and Rigby, L.JJ.), that the Commissioners were correct in their refusal, and that their decision being one purely of fact, and no question of law involved, a mandamus would not lie. The appeal was therefore dismissed with costs.

The case is reported in The Reports, Vol. 14, at p. 278.

LORD MOSTYN *v.* LONDON (Surveyor of Taxes).

Income Tax.—Money received for fine on renewal of lease.—Temporary deposit in Bank at interest.—Claim of exemption.—"Applied as productive capital."—Income Tax Act, 1842 (5 & 6 Vict. c. 35.), s. 60, Schedule (A), No. 11, r. 5.

Money which had been received by the appellant for fines on the renewal of leases had been placed at a bank on deposit at interest in the names of the trustees of a will under which the appellant was tenant for life. By the will fines on renewals of leases were to be invested in the purchase of freehold, copyhold, or leasehold property. The money was placed at the bank temporarily until required for permanent investment, and interest was received on it by the appellant, who paid income tax on such interest.

The appellant claimed exemption from income tax on the money so placed on deposit, on the ground that such money had been applied as productive capital on which a profit had arisen otherwise chargeable for the year in which the assessment was made within the meaning of the 5th rule in s. 60, Schedule (A), No. 11 of the Income Tax Act, 1842 so as to be exempt under the proviso contained in that rule. The Commissioners, however, confirmed the assessment, and a case was stated upon the request of the appellant.

The case came on for hearing on the 22nd November 1894, before the Queen's Bench Division (Wright and Collins, JJ.) when it was held that the money on which exemption was claimed having been temporarily placed on deposit had not been "applied as productive capital" within the meaning of the rule and therefore the appellant was not entitled to exemption.

The case is reported in the Law Reports (1895), 1 Q.B. 170.

AIKEN (Surveyor) *v.* MACDONALD'S TRUSTEES.

Income Tax.—Money remitted from abroad.—Deductions.—Income Tax Act, 1842, (5 & 6 Vict. c. 35.), Sched. D., Case 5.—First rule applicable to first and second cases.

The profits returned by a body of testamentary trustees for assessment under Schedule D. of the Income Tax Act, 1842, consisted entirely of moneys remitted from India, being the annual profits of indigo and tea estates in that country belonging to the trust, and the trustees claimed to deduct the average annual expenses incurred in this country in connection with the management of the trust. The Commissioners allowed the deduction but upon the application of the Surveyor of Taxes stated a case for the opinion of the Court.

The case was argued on the 27th November 1894, before the First Division of the Court of Session sitting as the Court of Exchequer, and it was held that duty fell to be charged on the whole amount of the sums received by the trustees from India without deduction of expenses incurred in this country in connection with the management of the trust.

The case is reported in the Scottish Law Reporter, Vol. 32, at p. 85.

CORKE (Surveyor) *v.* FRY.

Income Tax.—Abatement.—Income.—Annual value of manse.—Income Tax Act, 1842 (5 & 6 Vict. c. 35.), s. 167, Schedule E.; Customs and Inland Revenue Act, 1876 (39 & 40 Vict. c. 16.), s. 8.

Section 8 of the Customs and Inland Revenue Act of 1876, provides that an abatement shall be given to any person who shall

be assessed to any of the duties of income tax and who shall prove that his total income from all sources is less than 400*l.* A minister of the Established Church whose total income, exclusive of the annual value of the parish manse occupied by him, was less than 400*l.* claimed an abatement of income tax under this section. The Commissioners allowed the abatement, on the ground that a parish manse is provided for the incumbent to enable him to discharge the duties of his office, and is therefore not a right capable of being turned into money.

The Surveyor of Taxes appealed, and upon a case stated for the opinion of the Court it was held, on the 9th March 1895, by the First Divison of the Court of Session sitting as the Court of Exchequer, that the annual value of the manse occupied by a minister of the Established Church forms part of his income in the sense of the above section.—McDougall *v.* Sutherland, March 20th, 1894, 21 R. 753, distinguished. The determination of the Commissioners was therefore reversed.

The case is reported in the Scottish Law Reporter, Vol. 32, at p. 341.

FORBES (Surveyor) *v.* STANDARD LIFE ASSURANCE COMPANY.

Inhabited House Duty.—Exemption.—Business premises.—Servant residing on premises.—Customs and Inland Revenue Act, 1878, (41 Vict. c. 15.), s. 13, sub-s. 2.

A company carried on business in premises consisting of two adjoining houses which communicated internally and had only one entrance from the street. Two messengers employed by the company lived on the premises, one in the attic flat of each house. The company having been assessed to Inhabited House Duty on the annual value of the premises appealed by case stated under the Taxes Management Act, 1880. The case came on for argument on the 29th May 1894, before the First Division of the Court of Session sitting as the Court of Exchequer in Scotland, when the company rested their appeal on the ground that the messengers were servants absolutely necessary for their business.

It was held that in sub-section 2 of section 13 of the Customs and Inland Revenue Act, 1878, the words "for the protection thereof" applied to "servant" as well as to "other person," and that the company's premises were not entitled to exemption, in respect that on the company's own statement the messengers did not dwell in the premises solely for their protection.

Opinion by Lord Adam that the exemption might apply although more than one person resided upon the premises if the sole object for their residence was the protection of the premises.

Opinion reserved on this point by Lord McLaren.

The case is reported in the Scottish Law Reporter, Vol. 31, at p. 663.

HARGREAVES *v.* HILLIAM.

Excise Penalty.—Recovery.—Proof of authority to take proceedings.—The Excise Management Act, 1827 (7 & 8 Geo. 4, c. 53.), s. 71.—Right to re-open case.

An information exhibited against Hilliam for recovery of the penalty of 20*l.*, imposed by section 4 of the Act 23 & 24 Vict. c. 90, contained an allegation that the informant, an officer of Inland Revenue, prosecuted by order of the Commissioners of Inland Revenue. No further evidence was given at the hearing of the order of the Commissioners, and after the Supervisor of Inland Revenue, who appeared for the prosecution, had declared that his case was closed, an objection was taken that the order of the Commissioners had not been proved. The Supervisor thereupon offered to produce further evidence of the order, but the Justices declined to receive it, on the ground that he had closed his case, and dismissed the information.

On a case stated under section 33 of the Summary Jurisdiction Act, 1879 (42 & 43 Vict. c. 49.), it was held by the Queen's Bench Division (Collins and Cave, JJ.), on the 30th May 1894, that the Justices were wrong, and that no further evidence was required. It was held further that the Justices should not have refused to allow the case for the prosecution to be re-opened.

The case is reported in the Justice of the Peace, Vol. 58, at p. 655.

SMITH *v.* MASON AND COMPANY, LIMITED.

Medicine Duty.—Penalty recoverable as an Excise penalty.—Medicine "held out or recommended to the public."—"Public "notice or advertisement."—The Medicines Stamp Act, 1812 (52 Geo. 3, c. 150, s. 2).

The respondent company was a company incorporated under the Companies Acts, 1862–90, and carried on the business of a chemist and druggist and vendor of medicines.

The company distributed a price list gratis, which contained recommendations of Dr. Gregory's "Stomachic Powder" and "Tincture of Nux Vomica" as beneficial for certain specified ailments, and the bottle of tincture was wrapped in a handbill describing it in terms similar to those in the price list.

Two informations were exhibited against the respondent company for recovery of penalties imposed by section 2 of the Medicines Stamp Act, 1812 (52 Geo. 3, c. 150.), in respect of the sale of these medicines unstamped and the Justices dismissed the informations.

On a case stated under section 33 of the Summary Jurisdiction Act, 1879 (42 & 43 Vict. c. 49.), it was held by the Queen's Bench Division (Cave and Collins, JJ.), on the 30th May 1894, that the Justices were wrong, that it was not necessary in order to

render a medicine liable to Stamp Duty that the "public notice or advertisement" should be affixed to or delivered with the medicine; and that a tincture was not within the exemption as to medicinal drugs "uttered or vended entire without any "mixture or composition with any other drug or ingredient."

The case is reported in the Law Reports (1894), 2 Q.B. 363.

Dyer *v.* Tully.

Excise Penalty.—Recovery.—Proof of authority to take proceedings.—The Excise Management Act, 1827 (7 & 8 Geo. 4, c. 53.), s. 71; Inland Revenue Regulation Act, 1890 (53 & 54 Vict. c. 21.), ss. 21 and 24.

An information exhibited against Tully for recovery of the penalty of 20*l.* imposed by sec. 4 of the Act 23 & 24 Vict. c. 90, contained an allegation that the informant, an officer of Inland Revenue, prosecuted by order of the Commissioners of Inland Revenue. No further evidence was given at the hearing of the order of the Commissioners, and the Justices dismissed the information on the ground that the order had not been proved.

On a case stated under sec. 33 of the Summary Jurisdiction Act, 1879, (42 & 43 Vict. c. 49.), it was held by the Queen's Bench Division (Mathew and Kennedy, JJ.), on the 2nd August, 1894, that the Justices were wrong, and that the allegation was sufficient proof of the order without further or other evidence.

The case is reported in the Law Reports (1894), 2 Q.B. 794.

Graham *v.* Haig.

Excise Licence.—Exemption from Dog Licence Duty in favour of farmer.—Refusal of certificate of exemption.—30 & 31 Vict. c. 5, s. 8; 41 & 42 Vict. c. 15, s. 22.

Graham, a tenant of six acres of pasture land, kept two and sometimes three cows. He delivered a declaration in the prescribed form claiming exemption from duty in respect of a dog alleged to be kept for tending the cows on his land. The Commissioners of Inland Revenue refused to grant a certificate of exemption. He was afterwards prosecuted for keeping a dog without licence and convicted. He appealed, and a case was stated by the Justices for the opinion of the High Court of Justiciary. The case was argued on 22nd October 1894, and it was held that as he produced neither a licence nor a certificate from the Commissioners exempting him from the necessity of having a licence he was rightly convicted of the offence charged.

The case is reported in the Justice of the Peace, Vol. 58, at p. 835.

ARTHUR *v.* LORD ADVOCATE.

Excise Licence.—Theatre, licence to retail liquors in.—Public House Certificate.—5 & 6 Will. 4. c. 39, s. 7; 6 & 7 Vict. c. 68; 16 & 17 Vict. c. 67, ss. 7, 17, and 18; 25 & 26 Vict. c. 35, ss. 5, 8, and 17; 43 & 44 Vict. c. 20, ss. 43 (5).

The holder of a licence to carry on a theatre in Dundee, applied to the Collector of Inland Revenue for an Excise licence to retail spirits in the theatre. He produced his theatre licence and tendered the proper duty, but his application was refused, on the ground that he had not obtained a certificate under the Public House Statutes.

He thereupon brought an action against the Lord Advocate, as representing the Commissioners of Inland Revenue, and on the 12th December 1894, the Lord Ordinary (Lord Wellwood) directed that the licence should be granted.

Upon appeal it was held by the First Division of the Court of Session, on the 20th February 1895, that the holder of a licence granted under the Theatres Act, 1843 (6 & 7 Vict. c. 68), authorising him to keep a theatre, is entitled upon production of such licence and payment of the proper duties to obtain from the Commissioners of Inland Revenue a retail licence to sell exciseable liquors in the theatre without the production of any certificate under the Public House Statutes.

The case is reported in the Scottish Law Reporter, Vol. 32, at p. 289.

TWENTY-FIFTH

ANNUAL REPORT

OF

THE DEPUTY MASTER OF THE MINT,

1894.

Presented to both Houses of Parliament by Command of Her Majesty.

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TWENTY-FIFTH ANNUAL REPORT

OF

THE DEPUTY MASTER OF THE MINT.

ROYAL MINT,
29th April, 1895.

SIR,

I HAVE the honour to submit, for the consideration of the Lords Commissioners of Her Majesty's Treasury, my Report on the proceedings of the Royal Mint for the year 1894.

The coinage of gold continued to be considerable, owing to the operation of the Coinage Act of 1891; but there was a marked decrease in the total amount issued compared with the year 1893.

The demand for Imperial silver and bronze coin likewise shows diminution, and the following table, which continues the returns given in former Reports, records the amount of Imperial currency issued during the year under review, as compared with recent years:—

	1894.	1893.	Mean of ten years, 1884–93.
	£	£	£
Gold	5,678,100	9,266,251	5,431,779
Silver	942,856	1,008,971	1,017,962
Bronze	33,485	46,664	61,579
Total ...	£6,654,441	£10,321,886	£6,511,320

The Colonial coinages for which applications were received were, in the aggregate, more extensive than those undertaken in the preceding year, and were all carried out in the Department, without having recourse to the company designated "The Mint, Birmingham," who, in former years, have from time to time given assistance in completing demands for coinage.

The denominations and amounts of Imperial and Colonial coins issued during the year are given in Appendix III. A., which shows the denominations to have been forty-four in number, and the good pieces struck 61,918,113, or a considerable decrease on the output of 1893. The value, real or nominal, of these coins was 6,865,734*l.* 10*s.* 0*d.*, as compared with 10,789,523*l.* 17*s.* 3*d.* in the previous year. For convenience of reference I have added—Appendix III. B.—a summary of the returns published for each of the twenty-five years 1870 to 1894 inclusive, which

affords a striking illustration of the extent of the work of the Department during that interval.

Gold coinage.

The gold received for coinage from the Bank of England was as follows :—

	£
Bullion	Nil.
Light gold coin (received as bullion) ...	Nil.
Light gold coin (under provisions of the Coinage Act, 1891) nominal value :—	
Sovereigns £2,356,000	
Half-sovereigns ... 1,244,000	
	3,600,000
Total	£3,600,000

Thus for two years in succession the gold received for coinage has, with the exception of a trifling amount of bullion received in January, 1893, consisted exclusively of light coin for exchange at its nominal value under the provisions of the Coinage Act, 1891. The coins considered by the Bank to have been illegally dealt with within the meaning of that Act, and purchased at their bullion value, amounted at the close of 1894 to 216,801*l.* only, or 0·828 per cent. of the entire amount withdrawn at that date.

As will be seen from the table of Imperial coins struck during the year which is printed in Appendix III. A, the total gold coinage was 5,679,906*l.* 10*s.* 0*d.*, of which about one-third consisted of half-sovereigns. The deliveries to the Bank of England within the same period exceeded this amount, as appears from the following tabular statement, in consequence of coins struck towards the end of 1893 not having been delivered until the beginning of 1894. Details are also given below of issues and withdrawals of gold coins since the Coinage Act, 1891, came into force.

	Withdrawals.		Issues.	
	£	£	£	£
1892.—Sovereigns	9,415,000		7,080,100	
Half-sovereigns	6,785,000	16,200,000	6,617,440	13,697,540
1893.—Sovereigns..	3,943,000		6,309,000	
Half-sovereigns	2,357,000	6,300,000	2,406,409	8,715,409
1894.—Sovereigns	2,356,000		4,381,250	
Half-sovereigns	1,244,000	3,600,000	1,857,650	6,238,900
		26,100,000		28,651,849
Light coin received as bullion (in Feb., 1892).		1,168,125	Five-pound and two-pound pieces issued in 1893.	200,342
		£27,268,125		£28,852,191
Net addition to the currency ..			£1,584,066	

A word of explanation seems necessary in reference to an apparent contradiction between the above statement of gold coins issued in each year and the figures given in the summary of the operations of the Mint in recent years on page 5. The difference between the two statements is due to the fact that, whereas the above table records the actual amounts received from and delivered to the Bank of England during each calendar year, the figures first given represent the amounts of coin received in the Mint Office from the Operative Department during the same period. No *stock* of gold coin is held by the Mint as in the case of silver and bronze coin. It should moreover be explained that the value of the gold coinage bearing the date 1894, which is the amount actually *struck* during that year, differs from both the amounts here referred to.

While the operations of the year 1894 are shown to have resulted in an increase of 2,638,900*l.* in the gold currency, there was received from Australia by the Bank of England a further sum of 3,805,250*l.*, as stated on page 13 ; the net addition of new gold coin to the currency of the United Kingdom has therefore been 6,444,150*l.*

In continuation of returns given at page 87 of the Report for 1889, I have added (Appendix XV., page 99) a table showing the annual coinage of gold at the Royal Mint and its Branches, as well as of the receipts of Australian gold coins by the Bank of England to the end of 1894.

Restoration of the gold coinage.

As will be seen from the table given above, the withdrawals of light gold coin during 1894 show a very marked falling-off as compared with the two preceding years, but there has been a relative increase in the value of the new coins issued in the year, due to the fact that nearly 2,000,000*l.* was produced from bullion remaining in the Mint at the close of the preceding year. Although the operations of the three years 1892–94 are shown to have resulted in a net *addition* of 1,584,066*l.* to the circulation, it may be of interest to note that of the total sum of 26,100,000*l.* received at its nominal value there remained unexchanged at the close of the year coins of the value of 1,694,953*l.*

Particulars were given in the Report for last year of the operations under the Coinage Act, 1891, from the passing of the Order in Council of the 16th March, 1892, to the end of April, 1894. The amounts received up to the 31st March last, compared with the original estimate, were as follows :—

Denomination.	Amount received to 31st March, 1895.	Total amount provided for.	Percentage received.
	£	£	
Sovereigns ...	16,106,000	29,000,000	55·54
Half-sovereigns ...	10,594,000	14,000,000	75·67
Total ...	£26,700,000	£43,000,000	62·09

Although the proportion of the half-sovereigns received to the total withdrawals still remains high, corresponding to 39·68 per cent., there is a slight fall from the proportion (40·36 per cent.) recorded a year ago. Particulars in regard to the number of pieces weighed during each of the years 1892 to 1894 at the Bank of England, and of the amounts of light coin accepted, are recorded in the following table :—

Year.	Sovereigns.			Half-sovereigns.		
	Number of coins weighed.	*Nominal value* of coins accepted as light.	Percentage of value.	*Number* of coins weighed.	*Nominal value* of coins accepted as light.	Percentage of value.
		£			£	
1892	32,041,669	9,448,346	29·49	19,564,954	6,818,823	69·70
1893	34,083,341	3,990,419	11·71	15,167,878	2,375,835	31·33
1894	29,453,869	2,324,885	7·89	13,078,038	1,218,398	18·63
	95,578,879	£15,763,650	16·49	47,810,870	£10,413,056	43·56

Although the actual number of pieces weighed in 1894, both sovereigns and half-sovereigns, was less than in the two preceding years, it will be seen that the reduction in the nominal value of coins received for exchange is mainly due to the greatly improved condition of the coins weighed at the Bank of England, as indicated by the fall in the percentage of light coins accepted. In 1894 the proportion fell to about one-quarter of that in 1892, for both sovereigns and half-sovereigns, and, if the coins of the former denomination which are in general circulation in the country were in as perfect a condition as the 29,453,869*l.*, of which only 7·89 per cent. were found to be light by the Bank of England, their restoration might almost be regarded as complete. But it must be borne in mind that these figures are deduced mainly from the examination of coins circulating in the Metropolitan area, coins which are well known to be less worn than those in other parts of the United Kingdom; added to this, the regulations providing for all gold coins received by the Bank of England to be weighed individually before they are re-issued must always lead to large numbers of full-weight pieces being weighed more than once in a given period, resulting in the above percentage of pieces found light being lower than the actual condition of the currency justifies.

The subjoined table gives the usual details of the annual withdrawals of gold coins, as well as the gross and individual loss per

piece in grains and pence, from the beginning of the operation until the close of the financial year 1894–95 :—

Period.	Denomination.	Nominal value of amount withdrawn.	Value of deficiency in weight.		Corresponding deficiency per piece in grains.
			On entire amount withdrawn.	Per piece.	
		£	£ s. d.	d.	
16th March † to 31st December, 1892.	Sovereigns - -	9,415,000	103,220 6 2	2·631	1·351
	Half-sovereigns -	6,785,000	165,029 18 4	2·919	1·499
	Total -	£16,200,000	£268,250 4 6		
1st January to 31st December, 1893.	Sovereigns - -	3,943,000	44,445 4 7	2·705	1·389
	Half-sovereigns -	2,357,000	56,168 5 10	2·860	1·469
	Total -	£6,300,000	£100,613 10 5		
1st January to 31st December, 1894.	Sovereigns - -	2,356,000	25,600 15 0	2·608	1·339
	Half-sovereigns -	1,244,000	26,354 12 9	2·542	1·306
	Total -	£3,600,000	£51,955 7 9		
1st January to 31st March, 1895.	Sovereigns - -	392,000	4,188 2 2	2·564	1·317
	Half-sovereigns -	208,000	4,106 12 6	2·369	1·217
	Total -	£600,000	£8,294 14 8		

† The date of the Order in Council which authorises the exchange of light gold coins.

An examination of the returns given in this table shows that, while the reduction in the rate of withdrawal noticeable a year ago has continued, the coins now in process of withdrawal exhibit a marked improvement as regards their average deficiency in weight over those received during the earlier years. More complete details on both these points are given in the two following tabular statements, and the accompanying diagram records the same particulars in graphic form.

1.—Average amounts of light coin received weekly at the Bank of England (16th March, 1892,* to 16th March, 1895).

During the Four weeks ended	Ref. No.	Sovereigns.	Half-sovereigns.	TOTAL.	During the Four weeks ended	Ref. No.	Sovereigns.	Half-sovereigns.	TOTAL.
1892.		£	£	£	1893.		£	£	£
16 April ..	1	396,196	336,752	732,948	28 October ..	21	62,021	32,822	94,843
14 May ..	2	357,689	170,513	528,202	25 November	22	49,252	27,242	76,494
11 June ..	3	258,493	212,632	471,125	23 December	23	59,095	29,050	88,145
9 July ..	4	220,012	194,840	414,852					
6 August ..	5	233,440	174,712	408,152	1894.				
3 September	6	192,833	122,127	314,960	20 January ..	24	49,604	27,070	76,674
1 October ..	7	188,308	150,027	338,335	17 February	25	62,099	31,215	93,314
29 „ ..	8	154,111	111,352	265,463	17 March ..	26	48,746	35,229	84,975
26 November	9	136,486	85,719	222,205	14 April ..	27	47,609	27,138	74,747
24 December	10	155,427	88,144	243,571	12 May ..	28	55,970	29,628	85,598
					9 June ..	29	34,722	15,173	49,895
1893.					7 July ..	30	46,864	22,475	69,339
21 January ..	11	78,489	51,178	129,667	4 August ..	31	54,128	23,059	77,187
18 February ..	12	114,670	79,784	194,554	1 September	32	33,382	16,648	50,030
18 March ..	13	108,504	71,990	180,494	29 „	33	36,739	21,757	58,496
15 April ..	14	105,252	70,896	176,148	27 October ..	34	41,971	22,142	64,113
13 May ..	15	85,211	49,810	135,021	24 November	35	28,827	13,072	41,899
10 June ..	16	57,548	30,241	87,789	22 December	36	37,760	19,124	56,884
8 July ..	17	82,246	50,263	132,509					
5 August ..	18	64,924	35,689	100,613	1895.				
2 September	19	66,006	38,418	104,424	19 January ..	37	26,989	12,496	39,485
30 „	20	69,718	35,248	104,966	16 February	38	47,960	29,783	77,743
					16 March ..	39	25,477	12,265	37,742

2.—Value, in pence, of deficiency in weight per piece.

Ref. No.	Period of withdrawal.	Sovereigns.		Half-sovereigns.	
		Amounts received.	Average loss per piece in pence.	Amounts received.	Average loss per piece in pence.
	1.	2.	3.	4.	5.
		£	*d.*	£	*d.*
1	*16 March 1892 to 5 April 1892 ..	636,000	2·555	514,000	2·753
2	6 April „ „ 19 „ „ ..	579,000	2·680	621,000	2·898
3	20 „ „ „ 28 „ „ ..	697,000	2·651	503,000	2·779
4	29 „ „ „ 10 May „ ..	919,000	2·667	281,000	2·948
5	11 May „ „ 24 „ „ ..	614,000	2·688	586,000	2·997
6	25 „ „ „ 14 June „ ..	667,000	2·686	533,000	3·191
7	15 June „ „ 30 „ „ ..	654,000	2·737	546,000	3·009
8	1 July „ „ 26 July „ ..	657,000	2·583	543,000	2·925
9	27 „ „ „ 6 September „ ..	750,000	2·574	450,000	2·837
10	7 September „ „ 15 „ „ ..	679,000	2·608	521,000	3·024
11	16 „ „ „ 11 October „ ..	669,000	2·622	531,000	2·910
12	12 October „ „ 4 November „ ..	694,000	2·614	506,000	2·968
13	5 November „ „ 13 December „ ..	764,000	2·562	436,000	2·748
14	14 December „ „ 31 January 1893 ..	771,000	2·633	429,000	2·915
15	1 February 1893 „ „ 14 March „ ..	683,000	2·715	517,000	2·897
16	15 March „ „ 4 May „ ..	746,000	2·779	454,000	2·911
17	5 May „ „ 18 July „ ..	757,000	2·736	443,000	2·857
18	19 July „ „ 5 October „ ..	776,000	2·645	424,000	2·735
19	6 October „ „ 16 January 1894 ..	785,000	2·640	415,000	2·689
20	17 January 1894 „ 23 April „ ..	766,000	2·590	434,000	2·535
21	24 April „ „ 30 August „ ..	809,000	2·604	391,000	2·538
22	31 August „ „ 29 January 1895 ..	790,000	2·617	410,000	2·514

Note.—The light coin is always received by the Mint from the Bank of England in parcels of the same nominal value (300,000*l.*), but these parcels consist of sovereigns and half-sovereigns in varying proportions. The average deficiency per piece, as recorded above, is calculated from the loss incurred on the sovereigns and half-sovereigns respectively (columns 2 and 4), which together comprised each successive total of 1,200,000*l.* received for recoinage.

*The date of the Order in Council which authorises the exchange of light gold coins.

Considering first the three parallel curves in red, blue, and black, and Table 1 on the preceding page, which record the average weekly receipts of sovereigns and half-sovereigns, and the totals of both, some explanation seems necessary as to the manner in which the averages have been calculated. The series of reference numbers along the lower edge of the diagram correspond with those in the table, and the average weekly receipts recorded are calculated from the actual receipts by the Bank of England during the four weeks which expired on the dates given in the first and sixth columns. While distances measured along the vertical lines in the diagram are proportional to these averages, the base is divided into equal intervals taken to represent periods of four weeks, so that thirteen of these intervals correspond to each year. It will be seen that the fall during 1892 was very rapid, and since the latter end of 1893 the variations have been comparatively slight. In nearly all cases the amounts of the two denominations of coin rise and fall in unison, but, in view of the number of circumstances which influence the amount accepted weekly by the Bank, it would be impossible to draw conclusions from details in regard to the curves. It cannot even be assumed that the average receipts of last year will be maintained, for those of the first six months were appreciably higher than during the remainder of the year.

The two upper diagrams on the plate afford curious information as to the variation in the loss caused by wear since the withdrawal began. The numbers along their lower edges refer to Table 2 on the preceding page. As is explained in the Note to that table, columns 3 and 5 of which record the same details as are given in these diagrams, the coins are forwarded by the Bank to the Mint, not in parcels, as received weekly, but whenever the sum in hand amounts to 300,000*l.* in nominal value. It thus happens that not only are the periods to which the points on the two diagrams relate of variable length, but the sovereigns and half-sovereigns received in each period vary in relative amounts, and their average deficiencies per piece are consequently not strictly comparable. It seems quite impossible to find evidence of any law as to the changes observed from time to time in regard to either sovereigns or half-sovereigns by an examination of these erratic figures. Never has the sovereign loss returned to the low point (2·555 pence) reached in the first parcel received, and the returns relating to coins of this denomination afford no evidence of their restoration being nearly complete. Indeed, it will be seen that the entire curve lies *above* the red line drawn to indicate the estimated mean loss of 2·57 pence, as deduced from the Mint Enquiry in 1888, a fact which, while it points to fully half of the coins still remaining to be withdrawn, affords strong evidence confirmatory of the suggestion contained in my predecessor's Report for 1893 (page 10), that the light coins sent to the Bank are selected by inspection, and not by actual weighing. A comparison of the two diagrams shows that the loss per piece of half-sovereigns has maintained, as was expected, a higher level than that of

sovereigns, but there has recently been a marked fall, the last three points being below the estimated mean, and it seems reasonable to hope, in view of the large amount of these coins already withdrawn, that the loss in the future will continue to be less.

In the following table details are recorded, in continuation of those given in previous Reports, of the loss arising from the deficiency in standard of fineness of the older coins, a loss which is chargeable to Subhead H.—"Loss on Coinage, Gold"—of the ordinary Mint Vote.

DEFICIENCY IN STANDARD FINENESS OF GOLD COINS WITHDRAWN.

Period.	Value of Deficiency in Standard Fineness.		
	On Sovereigns.	On Half-sovereigns.	Total.
	£ s. d.	£ s. d.	£ s. d.
16th March to 31st December, 1892	3,724 13 7	2,647 19 3	6,372 12 10
1st January to 31st December, 1893	1,559 8 3	920 6 5	2,479 14 8
1st January to 31st December, 1894	932 3 0	487 1 0	1.419 4 0
1st January to 31st March, 1895 ...	155 2 6	81 11 1	236 13 7
Total	£6,371 7 4	£4,136 17 9	£10,508 5 1

Importation of gold coin from Australia.

Sovereigns only were received by the Bank of England from Australia during 1894, and the absence of any such exceptional conditions as those arising out of the financial crisis in Australia in 1893* accounts for the receipts being more comparable with those of former years. Details in regard to these imports and the

* *See* Twenty-fourth Annual Report (1893), page 13.

total coinages of the Branch Mints at Sydney and Melbourne are here given in the usual form.

Period.	Total Coinage.	Amount received by Bank of England.	Percentage of Total Coinage received by Bank of England.
	£	£	Per cent.
1893	6,587,764	1,646,950	25·0
1894	7,233,874	3,805,250	52·6
Mean (1884–93)	5,326,914	2,191,404	41·1

Silver coinage.

The value of the silver coin issued in 1894 was less than that in the preceding year and, as shown in the summary given on page 5, fell short of the average issues of the ten years 1884–93 by 75,106*l*. The transactions of the last two years in connection with the silver coinage are given in the following statement:—

SILVER COINS STRUCK.

	Pieces.	Value.		
		£	*s.*	*d.*
1893 ...	21,469,117 ...	1,089,707	15	6
1894 ...	14,701,018 ...	827,034	10	2

SILVER COINS ISSUED.

	1893.	1894.
	£	£
Bank of England ...	665,600 ...	517,600
Bank of Ireland ...	27,500 ...	44,800
Scotch Banks	84,000 ...	145,000
Colonies	227,800* ...	226,840
Treasury chests ...	1,800† ...	8,220
Private Applicants (Threepences only)	1,875 ...	—
Royal Maundy Money	396 ...	396
	£1,008,971	£942,856

* A further sum of 29,000*l*. in silver coin was purchased from the Bank of England and shipped to Colonies in the early part of the year.

† A further sum of 1,000*l*. in silver coin, purchased from the Bank of England, was despatched in aid of the Treasury chest at Halifax, Nova Scotia, in the month of March, 1893.

It is evident that the falling-off in the requirements of the year is due entirely to the demands received from the Bank of England having been less by about 150,000*l.* than those of 1893, for the shipments to Colonies were practically unchanged, while the amounts sent to Scotland and Ireland showed a gross increase of no less than 78,300*l.* Deliveries of threepences to private applicants were entirely suspended during the year, in consequence of certain Bankers in London having intimated that the stocks held by them were in excess of their requirements. The small amount of coins actually struck during the year as compared with the issues accounts for the reduction in the amount of silver coin in store at the end, as compared with the beginning of the year. (*See* Silver Coinage Account, Appendix V., page 78.)

The denominations of the coins issued for circulation in the United Kingdom, of the value of 778,975*l.* in 1893 and 707,400*l.* in 1894, as shown in the above table, were as follows :—

	1893.	1894.
	£	£
Crowns	90,600 ...	68,650
Half-crowns	193,000 ...	165,600
Florins	100,000 ...	141,500
Shillings...	253,900 ...	230,200
Sixpences	121,400 ...	85,800
Threepences	20,075 ...	15,650
Total ...	£778,975 ...	£707,400

Tabular statements showing, in the usual form, (1) the movement of silver coin in England and Wales, and (2) the issues and withdrawals in Scotland and Ireland during each of the last fifteen years, are given in Appendix XI.—C.

An examination of the returns relating to England and Wales shows that, while the new coin issued was 517,600*l.*, or less than in any year since 1888, the withdrawals amounted to no less than 271,000*l.*, an amount which exceeds that of any year since 1887. Both these facts are doubtless in great measure attributable to the large issues of new coin in recent years, and it seems probable that the same cause has led to the Bank of England having, for three years in succession, received silver coin from the public in excess of that issued by the Bank.

The issues to Scotland have been unusually large, but it will be seen that, owing to the withdrawal of no less than 103,145*l.* in the year, the net addition to the silver currency in that part of the United Kingdom was only 41,855*l.* The issues in Ireland were 44,800*l.*, and there were no withdrawals of worn coin.

The issues and withdrawals in Colonies during the years 1893 and 1894 were as follows :—

Colony.	New Coin issued.		Worn Coin withdrawn from circulation.					
	1893.	1894.	1893.			1894.		
	£	£	£	s.	d.	£	s.	d.
New South Wales (Sydney Mint).	10,000	—	7,582	0	0	2,816	13	0
Victoria (Melbourne Mint)	—	5,200	1,888	17	3	1,106	4	0
Bermuda	—	250	—			350	0	0
Cape of Good Hope ...	27,000	85,700	7,007	0	0	5,776	13	3†
Falkland Islands	1,400	2,000	—			—		
Gold Coast	33,000	20,000	—			—		
Lagos	75,100	53,000	—			—		
Malta	—	15,000	—			—		
Natal	—	10,700	—			1,701	12	0
Niger Coast Protectorate	4,000	4,990	—			—		
West Indies	77,300	30,000	1,635	0	0*	3,881	17	3‡
TOTAL	227,800	226,840	18,112	17	3¶	15,632	19	6

* Of this amount, £435 was received from St. Lucia, and the remainder, £1,200, from Barbados.

† Of this amount, £79 was received from the Bechuanaland Protectorate.

‡ Particulars as to the Islands from which this coin was received are given below :—

	£	s.	d.
Antigua	1	18	9
Bahamas..	50	0	6
Barbados	1,300	0	0
Jamaica	29	0	1
St. Kitts	2,400	0	0
Tobago	100	17	11
	£3,881	17	3

¶ Defaced coin, purchased at its bullion value only, was also withdrawn from circulation, of the nominal value of £210 9*s.* 0*d.* in 1893 and £1,170 1*s.* 0*d.* in 1894.

It will be seen that applications were received from Colonial Governments for 226,840*l.* in silver coin, an amount which agrees very closely with the issues of the preceding year. There has again been only a small demand for coin from the Australasian Colonies, and, although large, the shipments to West Africa and to the West Indies were less than those of 1893. The very large consignments sent to South Africa may be regarded as partly meeting the large exports of silver coin thence in 1892

and 1893*, which amounted, in the case of the Cape of Good Hope alone,—

	£
In 1892 to	71,210
„ 1893 „	78,205
	£149,415

The withdrawals of worn coin from Colonies do not call for any special remark, but details of defaced coin purchased at its bullion value are given separately in this Report for the first time. It has been found necessary to record these amounts with a view to completing the data referred to subsequently (page 18) of the *denominations* of worn coin withdrawn.

In continuation of the Return published at pages 90–92 of the Report of the Mint for 1889, I have thought it desirable to give, in Appendix XI.—D, tables showing the amount of silver coin issued to, and withdrawn from, and, in Appendix XII.—C, of bronze coin issued to, Colonies in each year subsequent to that date, as well as of the corresponding total amounts since the renewal of the Imperial coins circulating in sterling-using Colonies was systematically undertaken. It will be seen that during the twenty-three years, 1872 to 1894 inclusive, the issues of silver coin to those Colonies amounted to 4,777,870*l.*, and the withdrawals to 584,080*l.*; the net addition to the circulation was therefore 4,193,790*l.*, and, during the twenty-one years ended December, 1894, there was a total issue of bronze coin of the value of 114,001*l.*

Particulars in regard to the total value of the silver coins of the several denominations issued during the year are given, as usual, below :—

Crowns.—The value of coins of this denomination distributed was 69,850*l.*, of which 48,300*l.* were issued to the Bank of England. The total issues of these coins since their re-introduction in 1887 have, therefore, been :—

	£
1887 design	1,061,335
1893 „	158,950
	£1,220.285

Half-crowns.—Total issues 204,000*l.*, of which 113,500*l.* were to the Bank of England. The coins of this denomination put into circulation since their coinage was resumed in 1874 have, therefore, been :—

	£
Bearing the original design of 1837 ...	2,320,500
„ 1887 design	1,840,710
„ 1893 „	405,800
	£4,567,010

* Statistical Abstract for the several Colonial and other Possessions of the United Kingdom (1879 to 1893), page 79.

Florins.—Of the total issues of these coins in the year, 217,700*l.*, a sum of 104,500*l.* was delivered to the Bank of England, and, as usual, a considerable amount was supplied on the application of Colonial Governments.

Shillings and Sixpences.—Although less than in the preceding year, the demand for these coins was again large, and 315,450*l.* in the former coin and 104,115*l.* in the latter were delivered during the year, more than half of the shillings and nearly three-quarters of the sixpences being required for distribution in England and Wales.

Threepences.—The reduction in the demand for coins of this denomination, to which reference was made at page 18 of the Report for 1893, was maintained during the following year, and the total issues amounted to only 31,345*l.*, as against an annual average of 47,358*l.* during the ten years 1884–93. The needs of the Bank of England were met by an issue of 9,100*l.*, and, as already stated, no coins of this denomination were issued to private applicants. On the other hand, the demands received from Scotland and from Colonies show some increase.

Withdrawal of Worn Coin.—The tabular statements given above in regard to Colonies and in the Appendix as to the United Kingdom show the total nominal value of worn silver coin withdrawn from circulation during the year to have been :—

Withdrawn at nominal value :—

	£	*s.*	*d.*
From England and Wales ...	271,000	0	0
„ Scotland	103,145	0	0
„ Ireland	—		
„ Colonies	15,632	19	6
	389,777	19	6
Withdrawn at bullion value :—			
From Colonies	1,170	1	0
	£390,948	0	6

Small parcels of fourpences still continue to be sent into the Mint for recoinage notwithstanding that they have, apparently, long since passed out of circulation, and a sum of about 23*l.* was received during 1894, while the total withdrawals since 1880 amount to 65,959*l.**

* *See* Twenty-first Annual Report (1890), page 14.

The subjoined table gives the amounts of coin of the several denominations withdrawn from circulation during the year 1894 :—

	£	*s.*	*d.*
Crowns	1,070	15	0
Half-crowns	145,948	15	0
Florins	50,174	6	0
Shillings	129,385	7	0
Sixpences	56,481	2	0
Fourpences	238	19	0
Threepences	7,648	16	6
	£390,948	0	6

A comparison of this statement with that relating to the year 1893* shows an increase in the amount of the withdrawals of nearly 100,000*l.*, and the loss incurred on each 1,000*l.* amounted to 105*l.* 2*s.* 0*d.*, as against 107*l.* 8*s.* 0*d.* in that year. The condition of the silver currency has thus continued to improve, and the general appearance of the coin which is now received for recoinage points to the conclusion that so long as the average deficiency in weight due to wear does not exceed about 10½ per cent. (the loss incurred during 1894) the silver currency of this country, and of the sterling-using Colonies, may be considered to be, on the whole, in a satisfactory condition.

In the Report for 1890 (page 13) some attempt was made to ascertain the net issues of silver coin in England and Wales, Scotland and Ireland, and the Colonies respectively, but the incompleteness of the returns as to denominations of coins withdrawn from circulation made it impossible to obtain exact details in regard to the earlier years. The more complete returns available for subsequent years enable me to append a set of tabular statements (Appendix XI.—E.), giving the net issues of coins of each denomination in (1) England and Wales, (2) Scotland, (3) Ireland, and (4) the Colonies. With certain unimportant exceptions, referred to in notes to the first and fourth tables, these afford complete details relating to the five years under review. It will be noticed that the net issues during that period amounted to a total of :—

	£
England and Wales	2,509,825
Scotland	295,630
Ireland	187,150
Colonies	1,088,031
	£4,080,636

* Twenty-fourth Annual Report (1893), page 19.

and, in view of the discussions which have taken place in recent years as to the scarcity of small silver coins, it may be of interest to draw attention to the relative *number* of small coins (shillings, sixpences, and threepences) compared with coins of the four larger denominations, as deduced from these returns. They are summarised in the following table:—

	Larger coins. (Crowns, Double-florins, Half-crowns, and Florins).	Smaller coins. (Shillings, Sixpences and Threepences).	Ratio.
	Number.	Number.	
England and Wales	9,032,800	34,881,000	1 : 3·86
Scotland	1,109,872	4,481,900	1 : 4·04
Ireland	730,490	2,555,000	1 : 3·50
Colonies	4,215,794	20,553,560	1 : 4·88
	15,088,956	62,471,460	1 : 4·14

Seignorage and purchase of silver.

The steady fall in the price of silver has continued during 1894, with the result that the average price in the London market fell to 29*d.*, which is $6\frac{5}{8}$*d.* less than that of 1893, while the average price paid by the Mint was $29\frac{1}{4}$*d.*, no less than $7\frac{1}{16}$*d.* less than in the preceding year. Bullion weighing 2,242,314 standard ounces, or 30,011 ounces more than in 1893, was purchased for coinage, and, in consequence of the fall in price, the gross seignorage was increased from 274,483*l.* 17*s.* 11*d.* to 343,645*l.* 2*s.* 1*d.* The average rate at which seignorage accrued on new bullion purchased, therefore, was (66 — $29\frac{1}{4}$ or) $36\frac{3}{4}$*d.* for each standard ounce, which is coined into 66*d.*, or as much as 125·64 per cent., as against 81·75 per cent. in 1893. In estimating the seignorage arising out of the silver coinage it is requisite to bear in mind, as explained at page 19 of the Report for 1893, that a large sum is also spent annually on worn silver coin, and, if this fact be taken into account, it appears that a sum of 663,068*l.* 11*s.* 1*d.* was expended in the purchase of bullion of the coining value of 965,447*l.* 17*s.* 6*d.*, and that the average rate of profit in regard to the silver coinage was, therefore, 45·6 per cent.

A tabular statement is given in Appendix XI—A, showing the average price of silver in the London market, with the average price paid by the Mint and the corresponding rate of seignorage in each year from 1870 to 1894 inclusive.

Bronze coinage.

The gradual reduction in the demand for bronze coin, which has been observable during several recent years, is shown to have continued during 1894, when the total issues fell to 33,485*l.*, having been 46,664*l.* in the preceding year, and an average of 58,395*l.* during the ten years 1885-94. The relative amounts of coins of the three denominations required were about normal and do not call for special remark. Particulars are given in the

following statement of the bronze coin struck and issued in each of the last two years :—

BRONZE COINS STRUCK.

	Pieces.	Value.		
		£	*s.*	*d.*
1893 ...	19,295,401 ...	53,135	7	5
1894 ...	8,047,857 ...	22,360	5	2

BRONZE COIN ISSUED.

	1893.	1894.
	£	£
To United Kingdom	44,879	32,575
To Colonies	1,735	760
To Treasury chests	50	150
Total ...	£46,664	£33,485

The marked fall which is shown to have occurred in the issues to the United Kingdom arises, as in former years, from the fact that during long periods, and indeed during the entire year so far as concerns certain districts, applicants for new coin have been referred, both in London and many parts of the provinces, to bankers and others who had reported to the Mint that they held stocks in excess of their requirements. As evidence of the abundance of bronze coin in the Metropolitan district at the present time it may be mentioned that, whereas the average annual issues in London during the preceding ten years have amounted to 16,493*l.*, or about two-fifths of the corresponding issues, 39,564*l.*, to the rest of the United Kingdom, in 1894 the Metropolitan applicants only received 3,850*l.* while the issues to the Provinces amounted to 28,725*l.* The principal districts in which the issue was suspended during the year were, in addition to the Metropolis, Birmingham, Bristol, Derby, Glasgow, Newcastle, and Preston.

Particulars in regard to the distribution of bronze coin are given in Appendix XII.—B., and as to the destination of bronze shipped to Colonies in Table C. It may be added that, of the small amount shown above to have been packed on account of Treasury chests, a sum of 100*l.* was required for Sierra Leone and the remaining 50*l.* for Bermuda.

As will be seen from table A. of the same Appendix, bronze coin of the total value of 2,236,863*l.* has been issued since it was first introduced in 1860. Of this amount 2,095,832*l.* was issued to the United Kingdom, and the remainder, 141,031*l.*, to Colonies. By reference to table C., Bronze Coin issued to Colonies, it will be seen that of this amount 114,001*l.*, or four-fifths, have been issued since the supply of these coins was systematically commenced in 1874.

Colonial coinages.

All demands received for the execution of Colonial Coinages have, as already stated, been met by this Department, and, as shown by the following summarised table, there was again an

increase in the number of pieces struck as compared with the preceding year.

COLONIAL COINS STRUCK.

	Pieces.		Nominal Value.					
	1893.	1894.	1893.			1894.		
			£	*s.*	*d.*	£	*s.*	*d.*
Silver	23,954,000	29,766,036	324,049	12	7	332,359	0	8
Bronze	2,000,000	1,550,000	4,109	11	9	3,574	4	0
Nickel	264,000	276,000	500	0	0	500	0	0
	26,218,000	31,592,036	£328,659	4	4	£336,433	4	8

The table given on pages 72–3 shows that the pieces for 1894 included in the above total were of thirty different denominations, and the total value of coins of each denomination, as well as their metal and the Colony for which they were required, are given below.

Colony.	Denomination.	Amount.
		£
British Guiana and West Indies.	Silver—Fourpence	£2,000
		Dollars.
British Honduras	Silver—Fifty cents	19,000
	Twenty-five cents ...	12,000
	Ten cents	12,600
	Five cents	6,400
	Bronze—Cents	500
		$50,500
		Dollars.
Canada	Silver—Fifty cents	14,518
	Twenty-five cents ...	55,000
	Ten cents	50,000
	Five cents	25,000
	Bronze—Cents	10,000
		$154,518
		Rupees.
Ceylon	Silver—Ten cents	300,000
		Dollars
Hong Kong ...	Silver—Fifty cents	65,000
	Twenty cents ...	130,000
	Ten cents	1,675,000
	Five cents	230,000
		$2,100,000

Colony.	Denomination.	Amount.
		£
Jamaica ...	Nickel—Pence	150
	Halfpence	200
	Farthings	150
		£500
		£
Jersey	Bronze—Pence	750
	Halfpence	250
		£1,000
		Dollars.
Newfoundland ...	Silver —Fifty cents	20,000
	Twenty cents ...	20,000
	Ten cents	10,000
	Five cents	8,000
	Bronze—Cents	2,000
		$60,000
		Dollars.
Straits Settlements	Silver —Fifty cents	26,000
	Twenty cents ...	99,000
	Ten cents	164,000
	Five cents	17,000
		$306,000

The requirements of the Government of Hong Kong were again very large and amounted to no less than 22,130,000 pieces, or more than two-thirds of the total Colonial coinage of the year. Fourpences of the special design introduced in 1891 were issued to British Guiana, so that the total value of these coins now in circulation is 7,600*l.* The issue of subsidiary silver coins, which were for the first time struck for British Honduras, is referred to below, and the other coinages enumerated in the above summary do not present any features of special interest. It may be mentioned, however, that the fifty-cent pieces issued to the Dominion of Canada were produced from twenty-cent pieces of the nominal value of $15,000 which had been withdrawn from circulation, and, in reference to the bronze coinage of the value of 1,000*l.* for Jersey, that this sum completes the maximum coinage, 2,000*l.*, authorised by Order in Council of the 17th March, 1888.

Currency of British Honduras.

In his Report for 1893, page 24, Sir Charles Fremantle briefly explained the circumstances which rendered it necessary to modify the law regulating the currency of British Honduras. Shortly after

the publication of that Report arrangements were completed for the adoption of the gold dollar of the United States as the standard coin of the Colony, and for the issue of subsidiary silver coins of special design, having current values of fifty, twenty-five, ten, and five cents, the bronze cent first struck in 1885 being retained. The Order in Council of the 15th September, 1887, was repealed by an Order passed on the 15th October last, which is printed in Appendix XVII., and the new currency was introduced on the same day by a Governor's proclamation issued under the Coinage Ordinance of the Legislative Council, which is printed in Appendix XVI. As will be seen from that Ordinance, while the gold dollar of the United States has been adopted as the standard coin, concurrent circulation is given to the British sovereign and half-sovereign. In view of the fact that the subsidiary silver coins of Canada circulate throughout the Dominion side by side with the same standard gold dollar, it was considered desirable to adopt them as a precedent for the new series required for British Honduras in regard to denominations as well as to standards of weight and fineness. To this fact is attributable the issue of a twenty-five cent instead of a twenty cent piece as in the case of the Straits Settlements, Hong Kong, and other Eastern Colonies. The accompanying illustrations show the obverse, which is common to the entire series of coins, and their reverses. For convenience of reference I have also added the design of the bronze cent specially issued for circulation in the Colony, which was adopted in 1885.

Demonetisation of gold dust and nuggets in Lagos.

On the 29th April, 1880, there was passed in the Colony of the Gold Coast, of which Lagos at the time formed part, the Demonetisation Ordinance No. 2 of 1880, providing that certain Dutch and French coins as well as Mexican dollars should no longer be legal tender, and limiting the circulating media of the Colony to British gold and silver coins, Spanish and South

American doubloons, certain French and American gold coins, and gold dust and nuggets.* It was directed that the nuggets and dust should pass current at the rate of 3*l.* 12*s.* per ounce but in the course of a few years it became apparent that the legal rating was too low. This fact, combined with the knowledge that a system of adulterating gold dust was growing up, led the Government of the Gold Coast to demonetise gold dust and nuggets by an Ordinance (No. 9) passed on the 12th April, 1889. In Lagos, however, which was constituted a separate Colony by Letters Patent dated the 13th January, 1886, the Ordinance of 1880 remained in force, but on the 13th November, 1894, the Legislative Council followed the example of the Gold Coast Colony and passed a "Demonetisation (Amendment) Ordinance, 1894," which directs that "From and after the passing of this Ordinance, in all payments to be made in this Colony, tender of payment in gold dust and nuggets shall cease to be deemed and taken as a legal tender."

Gold coins circulating in Cyprus.

Some difficulty has been experienced in dealing with the gold Turkish and French pieces met with in Cyprus in connection with the measures which have been in progress during recent years to eliminate from the currency of the Island sovereigns and half-sovereigns which have been reduced by wear below their least current weights, with a view to their being exchanged under the provisions of the Coinage Acts, 1889 and 1891. Under an Order in Council passed on the 3rd May, 1882, the Turkish lira and the French Napoleon are legal tender to any amount, and it became necessary, therefore, in adopting the least current weights for English coins which are prescribed by the Coinage Act, 1870, to lay down analogous regulations in regard to these two foreign coins. An Order in Council was, therefore, passed on the 2nd February last, which is printed in Appendix XVIII., by which least current weights for the above-mentioned coins are prescribed. The weights as given in the Schedule, so far as they relate to English coins, correspond with the Coinage Act, 1870; that adopted for the French twenty-franc piece is in accordance with the provisions of the "Latin" Monetary Convention of 1885, and, in view of the absence of all regulations in regard to least current weight from the Turkish Monetary Law, the weight adopted for the lira is proportional to that of the French coin.

British dollar.

Reference has been made in several former Reports† to a proposal emanating from the trading communities of the Straits Settlements and Hong Kong, that a special dollar for use in the East should be struck in this country, and on each occasion my predecessor found himself unable to recommend the adoption of that proposal, primarily on the ground that, under the most favourable conditions, it would be impossible to lay down such

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* *See* Chalmers's History of Currency in the British Colonies, page 214.

† Fifth Annual Report (1874), pp. 9, 72; Eighth Annual Report (1877), page 11; and Eighteenth Annual Report (1887), page 14.

dollars in the above-mentioned Colonies at a price which would enable them to compete with the Mexican dollar. Their Lordships were pleased to determine, therefore, that it was not desirable to comply with the applications received from Hong Kong in 1874 and 1877, or with that from the Straits Settlements in 1887. Early in the year 1894 the Hong Kong Chamber of Commerce again brought the subject forward, being led to do so by the scarcity of Mexican dollars, consequent on the fall which had taken place in the value of silver, and the threatened currency famine in the Colony. Their proposal was strongly supported by bankers and others having commercial relations with the Straits Settlements as well as with Hong Kong, and by the several Chambers of Commerce concerned, including that of London. The Secretary of State for the Colonies, therefore, after consultation with the Colonial Currency Committee, which he had requested to advise him on questions connected with the currency of Eastern Colonies, recommended the suggestion to their Lordships' favourable consideration, and, towards the close of last year, the necessary steps were taken for preparing designs for the new coin for submission to Her Majesty for approval. In view of the special character of the proposed dollar, which will, it is hoped, command an extended circulation in countries not under the British Crown, and of the well-known objection of many Eastern nations to alterations being introduced into the designs of coins which pass among them as currency, it was determined that the obverse should bear a representation of Britannia, to mark the British character of the coin, with the words "One dollar" and the date, the reverse bearing the denomination in Chinese and Malay characters. In the illustration which accompanies this Report, the obverse and reverse designs adopted for the new coin are shown enlarged and in actual size, the Chinese characters for "one dollar" occupying the upper and lower quarters of the scroll, while the corresponding Malay characters are to the right and left. I am glad to take this opportunity to refer to the assistance most kindly given by the Chinese Minister in this country, who made several drawings of the Chinese characters to be placed on the dollar, and who also examined the work of the Engraver after the characters had been transferred to metal.

The original dies which have been designed and prepared under the supervision of this Department by the Engraver to the Mint, at the joint expense of the Colonies principally concerned, the Straits Settlements and Hong Kong, have been transmitted to the Bombay Mint, and, as soon as working dies have been prepared, coining operations will doubtless commence. An arrangement has been concluded under which all expenses beyond the engraver's charges shall be borne by the banks and merchants who may require a supply of dollars. It is provisionally agreed by the Master of the Bombay Mint, with the approval of the Government of India, to coin bullion for importers at a uniform charge of one per cent., two of the largest Eastern banks guaranteeing a minimum coinage of five million dollars annually.

The Order in Council which authorises the coinage of the new dollar was passed on the 2nd of February last, and is printed in Appendix XIX. The standard weight, 416 grains, and fineness, 900, are identical with those of the Japanese yen and the Hong Kong dollar (second issue), and the Order directs that the dollar shall cease to be a legal tender after having been reduced by wear below 411 grains, or by 1·2 per cent. of its initial weight. On the above-mentioned day, a series of Orders, in nearly identical terms (Appendices XX. to XXII.) were also passed for regulating the currency of the Straits Settlements, Hong Kong, and Labuan, respectively, and legalising the currency of the new British dollar in those Colonies. This opportunity was taken of consolidating the Currency Law of Hong Kong, and of amending it in regard to certain details not dealt with by the Order in Council and Proclamation passed in 1863.

Coinage Returns.

The usual Returns dealing with the coinage operations are given in the Appendix.

General Account.

Although there has been a falling-off in the amount of silver and bronze coin actually struck as compared with the preceding year, the operations of the Mint have, mainly in consequence of the continued fall in the price of silver, resulted in an increased net profit, amounting to upwards of 275,000*l.* or about 70,000*l.* more than in 1893. A comparison of the General Account for 1894 (Appendix IV., page 76) with that given at page 82 of the Report for 1893, shows that on the Expenditure side there was a reduction in 1894 under all the important heads except Loss on worn silver coin withdrawn, which shows an increase of about 9,000*l.* These reductions are not of a nature to call for special remark, but it may be mentioned that the expenses in connection with the restoration of the gold coinage which are chargeable to the Vote fell to little more than a quarter of those incurred during the preceding year. A tabular statement forming Appendix VIII. shows the annual balance of profit or loss on coinage operations since 1872, the mean for the twenty-three years 1872–94 being a profit of 118,707*l.*

Silver and Bronze Coinage Accounts.

The Silver and Bronze Coinage Accounts are given as usual in Appendices V. and VI. (pages 78–9), and present no points of difference from those of 1893 to which reference need be made.

Assets and Liabilities Account.

In the Assets and Liabilities Account, Appendix VII. (page 80), a balance of 1,009*l.* 19*s.* 1*d.* is shown to be due on account of the issue of specimen coins of the designs introduced in 1893, as mentioned in a subsequent part of this Report (page 32). The sum due on account of payments to the Bank of England in connection with the withdrawal of light gold coins, to be ultimately recovered from the fund created by the Coinage Act, 1891, was increased during the year from nearly 10,500*l.* to 12,665*l.* 2*s.* 0*d.*, which amount appears as an asset.

Consolidated Fund, Advances and Repayments.

Particulars in regard to Advances from the Consolidated Fund and Repayments to the Exchequer during the year, as well as summaries for each of the last ten years, are given in Appendix IX.

(page 82). It will be seen that the returns show only a slight variation from corresponding returns of recent years, and that, since the Advances amounted to 670,000*l.* and the Repayments to 645,000*l.*, the sum due to the Exchequer at the close of 1894 was 220,000*l.*, the balance due at the beginning having been 195,000*l.*

Estimates.

Mainly as a result of the reduction anticipated in the amount of light gold coin received for exchange under the provisions of the Coinage Act, 1891, the Estimates for 1894-95 were less than those for the preceding year by 6,500*l.* The total authorised expenditure was 76,894*l.*, of which the greater portion was appropriated from the Extra Receipts, and there remained an unexpended balance at the close of the year of 126*l.* 16*s.* 2*d.*

The sums expended under the several Sub-heads do not call for special remark. Savings amounting to a total of 3,519*l.* 6*s.* 5*d.* were effected under eight of the eleven Sub-heads, and these savings resulted in nearly all cases from the reduction in the coinage operations. On the other hand the expenditure exceeded the estimate by a total of 3,392*l.* 10*s.* 3*d.* under the three remaining Sub-heads, 2,647*l.* 0*s.* 4*d.* of this amount being required in connection with the withdrawal of worn silver coin from circulation. The balance of excess was divided in nearly equal proportions between the purchase of alloy metal for Colonial coinages and payments to the Bank of England for the conveyance of silver coin to the provinces.

In the following table details are given as to the Extra Receipts of the Mint in the same form as in the Report for 1893 (page 29), showing the operations both of the calendar and financial year. In the Estimates, as submitted to Parliament, those for the financial year were set down at 250,000*l.* as in the preceding year, and, if the amount appropriated in aid of the Vote, 76,800*l.*, be deducted from this estimate, it will be seen that the anticipated receipts have been exceeded by about 67,700*l.*

TABULAR STATEMENT showing the Extra Receipts of the Mint actually brought to account from January, 1894, to March, 1895, distinguishing the sums paid to the Exchequer and those appropriated in aid of the Parliamentary Vote.

Source of Receipts.	1894.		1895.	Total for Calendar Year 1894.	Total for Financial Year 1894-95.
	January to March.	April to December.	January to March.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Seignorage on Silver	51,515 16 9	292,129 5 7	36,892 5 7	343,645 2 4	329,021 11 2
Profit on Bronze	1,121 15 0	18,688 2 10	—	19,809 17 10	18,688 2 10
Miscellaneous Receipts	4,028 4 4	10,793 5 5	7,167 8 9	14,821 9 9	17,960 14 2
	56,665 16 1	321,610 13 10	44,059 14 4	378,276 9 11	365,670 8 2
Amount paid into the Exchequer	62,556 6 7	190,901 7 8	50,000 0 0	253,457 14 3	240,901 7 8
Amount appropriated in aid of Parliamentary Vote	28,300 0 0	55,000 0 0	21,800 0 0	83,300 0 0	76,800 0 0

The total amount estimated to be required for the service of the Mint during the current financial year is 76,369*l.*, showing a reduction of 525*l.* on the sum taken for the previous year. The anticipated expenditure in connection with the coinage of gold, supply of silver and bronze coin to Colonies, and the purchase and repair of machinery, shows a falling-off amounting to 1,300*l.*, but, on the other hand, a larger provision is made to meet increments in Salaries, &c., for the purchase of alloy metal, and in consequence of changes introduced under their Lordships' directions in the method of dealing with the loss arising from the coinage of Imperial and Colonial silver. The amount to be appropriated from Extra Receipts, again estimated at 250,000*l.*, is 76,300*l.*, so that the net sum to be voted is 69*l.*

Mint Office.

The usual work of the Mint Office in connection with the receipt of bullion for coinage and the issue of new coin is sufficiently indicated by the details which have already been given of the operations of the year. An increase is observable in the value of gold, silver, and bronze coin packed for Treasury chests abroad, which reached a total of 14,370*l.* as compared with 4,350*l.* in 1893. Details of these shipments are given below:—

	Gold.	Silver.	Bronze.	Total.
	£	£	£	£
Bermuda ...	2,000	2,750	50	4,800
Halifax, N.S. ...	—	3,570	—	3,570
St. Helena ...	—	1,000	—	1,000
Sierra Leone ...	4,000	900	100	5,000
	£6,000	£8,220	£150	£14,370

This total, nevertheless, falls much below the average of former years which, during the eight years 1886–93, although no extensive military operations were in progress, was 30,271*l.*

Messrs. Mocatta and Goldsmid report that they have not been called upon to pack any Mexican dollars under their Lordships' directions for shipment to Treasury chest officers in the East, and, in view of the introduction of the new British dollar already referred to, it appears probable that such shipments may be found to be unnecessary in the future.

Mint Museum.

The only coins received as "treasure trove" and added to the Museum during the year were two units, of James I. and Charles I. respectively, which had formed part of treasure found at Worminghall, Bucks. Two similar coins found at the same time were purchased for the Museum of the Melbourne Mint and forwarded to that Branch. Among the other additions to the Museum were a Persian silver two-kran piece from the Treasury; a silver rupee and two half-rupees of Afghanistan, from Sir T. S. Pyne; a small medal of the gold found in Merionethshire, from which the wedding ring of Her Royal Highness the Duchess of York was

made, presented by the Hon. F. S. A. Hanbury-Tracy; a franc of 1816, from G. W. Hervey, Esq.; nine copper trade tokens of Australasian Colonies, from Percy J. Marks, Esq.; a copper-gilt medal commemorative of the visit of the King and Queen of Denmark to the City in 1893, and a bronze medal struck on the occasion of a similar visit of the Duke and Duchess of York, both presented by the Corporation. A bronze medal struck by Messrs. Boulton & Watt was received from H. W. Blake, Esq.; and two specimens showing the treatment to which coins are occasionally subjected in the East, were received from R. Rohde, Esq. and the Deputy Master of the Melbourne Mint, respectively.

Visitors.

The number of visitors admitted to view the operations of coinage was less than in 1893, but exceeded the average of the ten years 1884–93. Details of the numbers of visitors admitted, as well as of orders issued, are given in the following table :—

	Number of Orders issued.	Number of Visitors admitted.	Average number of Visitors per Order.
1893	2,336	9,107	3·898
1894	1,941	7,644	3·938
Mean, 1884–93 .	1,832	7,152	3·904

It will be seen from the figures given in the last column that the average number of persons admitted by each order shows a close agreement with former years.

Waste and "Sweep."

Details were given at page 32 of the Report for 1893, showing the net loss on the coinage of nearly twenty-seven millions sterling of gold coin within a period of about two years ended March, 1894. It was shown that, after making all allowances for the proceeds of the sale of "sweep," the average waste on this large coinage amounted to 825*l.* 5*s.* 7*d.* per million. The gold coined during the financial year 1894–95 was of the value of 3,382,325*l.*, and, as no occasion has arisen for preparing for sale and disposing of the "sweep" resulting from this coinage, I am unable to state the corresponding average loss for the year. The gross deficiency, however, as ascertained at the usual stocktaking held at the end of March last, was 3,087*l.* 6*s.* 10*d.*, corresponding to 912*l.* 15*s.* 9*d.* per million sterling, and, if an allowance be made for the sale of "sweep," it will be seen that the net loss per million during the year corresponds approximately with that calculated on the larger coinage above referred to.

As the "sweep" resulting from the silver coinage also remained undealt with at the close of the year 1894–95, the net loss in connection with it, for a similar reason, cannot be stated. The gross loss shown on weighing up the balances was 440*l.* 19*s.* 2*d.*, and, as the amount of the Imperial coinage executed during the period was 911,790*l.*, it will be seen that, after the sum received for "sweep" resulting from this coinage is brought to account, the loss will be moderate in amount.

Operative Department

The Memorandum of Mr. Hill, the Superintendent of the Operative Department, respecting the work carried out under his supervision, will be found in Appendix I. It will be observed that the average number of coins rejected on account of incorrect weight or other defects was 6·31 per cent. of the total number produced, as against 9 25 per cent. in the year 1893.

The average number of pieces struck per pair of dies reached the high figure of 91,414, the highest average yet attained, attributable in the main to the low relief of the designs adopted in 1893 for the Imperial coinage. These results are satisfactory as indicating the care taken to produce good work and minimise waste.

Scientific arrangements.

The Memorandum of the Chemist of the Mint forms Appendix II. It refers in some detail to the re-arrangement of the Assay Department in one of the two Assay Offices originally provided in the main building when the Mint was erected on its present site. The single Office in which all the work had latterly been concentrated proved to be inadequate, but one of the official residences has now been incorporated with the Assay Department, which, as re-arranged, affords abundant space for meeting all demands likely to be made upon it, and will compare favourably with that of any other Mint.

Professor Roberts-Austen also describes the various scientific investigations in which he has been engaged during the past year, and deals with the use of the recording pyrometer in connection with the influence of the presence of impurities in metals on their tenacity.

Trial of the Pyx.

The usual trial of the Pyx was held on the 4th July, 1894, at Goldsmiths' Hall. Gold coins of the value of 7,706.923*l*., or little more than half the previous year's coinage (14,805,202*l*.), were represented by the pieces submitted to the Jury, and the silver coinage amounted to only 639,738*l*. as against 1,194,732*l*. in the year ended the 30th June, 1893. The gold pieces selected for separate examination were ten and the silver coins six in number, and, as will be seen from the Verdict, which is printed in Appendix XIII., the results obtained were in every respect satisfactory. As regards fineness the coins were in all cases found to approximate closely to the exact legal standards, and the weighings of the individual coins also show very satisfactory results, as the differences between the actual and legal weights were in all cases less than the narrow limits allowed by the Coinage Act, 1891. It should be added that the result of assays made on ingots formed by melting a number of coins showed the gold to be of the standard 916·60 and the silver 924·9.

Counterfeit coining.

The number of persons taken into custody for coinage offences during 1894 was 163, as against 257 in 1893. Of these, 71 were connected with metropolitan and 92 with provincial cases.

The total number of persons actually convicted in 1894 was 93, as against 158 in 1893. Of these 93, there were 15 convictions under Section 24 of the Coinage Offences Act, and 24 prisoners

were sentenced to terms of penal servitude varying from three to ten years. The following table which has been supplied to me, together with other information on the subject, by the Treasury Solicitor, gives particulars which will enable comparison to be made as to the results of proceedings in recent years.

Year.	Number of Persons Charged.	Discharged.	Committed for Trial.	Convicted.	Acquitted.	Not Tried.
1889	194	57	132	110	22	—
1890	169	49	118	95	23	—
1891	185	45	139	110	29	—
1892	242	88	154	126	26	—
1893	257	62	195	158	37	—
1894	163	40	123	93	23	7

There was not any case during 1894 calling for special remark.

Price of silver.

Although the monthly average prices of silver as recorded in the following table do not exhibit the steady fall which characterised the similar table for 1893, the average price was, as already stated, much lower, having fallen from 35⅝*d.* in that year to 29*d.* in 1894. It is to be noticed, however, that, whereas between the first and last quarters of 1893 the price fell 15·2 per cent., or nearly 6*d.*, during the corresponding period of last year, the fall amounted to 2·2 per cent., or less than three farthings.

Month (1894).	Average price per ounce in the London market of	
	Standard Silver bullion.	Mexican dollars.
	d.	*d.*
January	$31\frac{3}{8}$	$31\frac{1}{4}$
February	$29\frac{31}{16}$	$28\frac{15}{16}$
March	$27\frac{1}{4}$	$27\frac{3}{8}$
April	$28\frac{3}{16}$	$28\frac{13}{16}$
May	$28\frac{1}{16}$	$29\frac{1}{4}$
June	$28\frac{11}{16}$	$29\frac{3}{16}$
July	$28\frac{1}{16}$	$28\frac{7}{8}$
August	$29\frac{3}{8}$	$29\frac{1}{8}$
September	$29\frac{5}{8}$	30
October	$29\frac{3}{16}$	$29\frac{5}{16}$
November	$28\frac{15}{16}$	$28\frac{7}{8}$
December	$27\frac{1}{4}$	28
Average for the year	29	$29\frac{1}{12}$

A comparison of the average price of bullion with that of the preceding year, 35$\frac{5}{8}$*d.*, shows that the fall in 1894 amounted to 6$\frac{5}{8}$*d.*, or 18·6 per cent. The highest and lowest prices were reached in January and March respectively, and differed by 4$\frac{1}{8}$*d.*, while the average price paid by the Mint for bullion exceeded the average of the year in the London market by $\frac{1}{4}$*d.* I have added in a parallel column the monthly average price of Mexican dollars, which shows that, while the price has naturally varied in sympathy with that of bullion, the average for the year was slightly above that price.

Messrs. Mocatta and Goldsmid's usual annual circular dealing with the movements of the precious metals during the year, printed in Appendix XIV., affords information as to the circumstances which have influenced the silver market during the year.

Rating of the Mexican dollar and East Indian rupee in sterling.

As in former years particulars have been forwarded to their Lordships of the quarterly average prices of silver in the London market, and the ratings of the Mexican dollar founded on those returns for each quarter of the financial year 1894–95 were as follows :—

Quarter ended	Mexican Dollar.
	s. *d.*
30th June, 1894	2 3
30th September, 1894	2 0
31st December, 1894	2 0
31st March, 1895	2 1

giving a yearly average of 2*s.* 1*d.*, exactly 20 per cent., or 6$\frac{1}{4}$*d.* less than the corresponding average for 1893–94. The variations were, however, comprised within somewhat narrower limits. For the current financial year the following rates have already been fixed :—

Quarter ending	Mexican Dollar.
	s. *d.*
30th June, 1895	2 0
30th September, 1895	2 0

The rating of the rupee adopted for adjusting accounts between the Imperial and Indian Governments during the year 1894–95, and for the payment of troops, &c., was, as stated in last year's Report, provisionally fixed by their Lordships, in January, 1894, at 1*s.* 3$\frac{1}{4}$*d.* This valuation remained in force during the first quarter of the year only, and for each succeeding quarter the rating was specially fixed at 1*s.* 1$\frac{1}{4}$*d.* In February last their Lordships definitively directed that the last-named valuation should remain in force throughout the year 1895–96.

Specimen Coins.

As stated in the Report for 1893, the issue to the public, under Treasury authority, of specially prepared specimens of the coins introduced in that year was begun in the month of September.

Their production was brought to a close during 1894, in accordance with their Lordships' directions, and the numbers of sets and individual pieces supplied to collectors and others were as follows:—

	Number.
Complete sets of gold and silver coins	756
Sets of gold coins	17
„ „ silver „	556
Individual pieces:	
Gold	95
Silver	23—118

The total number of pieces issued was, therefore, 3,187 gold and 7,895 silver pieces.

Sydney Mint.

The Report of the Deputy Master of the Sydney Mint is printed in Appendix XXIII., page 122.

The weight of gold received for coinage at this Mint in the year 1894 was 869,782 ounces, of the gross value of 3,084,778*l.*, as against 843,582 ounces, of the gross value of 3,000,696*l.*, in 1893. The goldfields of New South Wales contributed 51,891 ounces over the yield of 1893, and 78,729 ounces over that of 1892. The number of separate deposits of gold for coinage rose to 6,110 in 1894 from 5,043 in 1893 and 3,854 in 1892, showing a marked increase in the amount of work falling upon the staff of the Mint.

The gold coinage issued consisted of 3,067,000 sovereigns. In the previous year the issue had been 2,844,000 sovereigns and 250,000 half-sovereigns. Gold bullion was also issued of the value of 998*l.*

The total number of assays made during the year is stated to have been 42,556.

The furnaces having been rebuilt, the sweepings from those previously in use and the old bricks yielded 30·917 ounces of gold and 31·33 ounces of silver, and "sweep" from other portions of the buildings was treated, yielding 52·95 ounces of gold and 270 ounces of silver.

The Revenue amounted in 1894 to 16,705*l.* 10*s.* 6*d.* against 13,197*l.* 10*s.* 1*d.* in 1893, a larger income than has been received in any one year since 1872. The expenditure for the two former years amounted to 14,028*l.* 9*s.* 5*d.* and 14,293*l.* 3*s.* 2*d.* respectively. An examination of the Revenue returns for recent years shows that in 1894 there was a striking increase in the amount received under each of the four heads recorded in the table which is appended to Mr. Cameron's Report, the total receipts amounting to 16,705*l.* 10*s.* 6*d.*, and exceeding those of the preceding year by 3,508*l.* 0*s.* 5*d.* The expenditure, on the other hand, was, as just stated, only 14,028*l.* 9*s.* 5*d.*, or 264*l.* 13*s.* 9*d.* less than that of 1893, and it will be seen, therefore, that the operations of this Branch resulted in a net profit to the Government of New South Wales of no less than 2,677*l.* 1*s.* 1*d.* I may add that this is the

first occasion since 1875 on which the receipts, exclusive of escort charges, have exceeded the expenditure.

Melbourne Mint.

The Annual Report of the Deputy Master of the Melbourne Mint will be found in Appendix XXIV., page 134.

An increase is again shown in the quantity of gold received at this Mint, amounting to 114,527 ounces over the receipts in 1893—the weight for 1894 having been 1,071,644 standard ounces, the largest quantity ever received since the Branch was established in 1872.

The number of deposits for coinage was 6,458 in 1894 against 5,127 in 1893, showing, as in the case of the Sydney Mint, a considerable increase in the amount of work performed.

The coinage executed during the year amounted to 4,166,874*l.*, all in sovereigns, against 3,563,752*l.* in sovereigns and 55,012*l.* in half-sovereigns issued in 1893.

The value of gold bullion issued shows a decrease, the value in 1894 having been 4,606*l.* against 130,321*l.* in the previous year. The number of assays made during the year was 35,381.

New silver coin of the value of 3,000*l.* was issued to the public during the year, worn coin of the value of 4,668*l.* having been withdrawn from circulation.

The Revenue shows an increase of 1,827*l.*, having amounted to 14,990*l.* in 1894 against 13,163*l.* in 1893.

The decreased cost to the Colony in the working of the Melbourne Mint to which Mr. Anderson refers, accompanied as it has been by an increase of work thrown on the staff, reflects much credit upon the supervision exercised by him, as well as upon the zealous performance of their duties by the members of the staff to which he calls special attention.

In Appendix H. will be found a Table of the estimated production of gold in each of the Australasian Colonies. It will be observed that the production of 1894 shows an increase of 319,286 ounces over the preceding year, and the total of 2,195,848 ounces is the largest yield attained since 1872.

Appendix M. sets out new Regulations for the receipt and coinage of gold at this Branch, which have been approved by the Colonial Government, to take the place of those issued in October, 1878.

In concluding his Report Mr. Anderson makes reference to the loss sustained by the Melbourne Branch through the retirement of Mr. Foord, the First Assayer, in March of last year, and enumerates a number of devices introduced by that officer in connection with the operations of gold assaying.

India.

In consequence of the Act passed at Simla on the 26th June, 1893, which repealed the law allowing private persons to tender silver to the Mint for coinage, the operations at the Calcutta and Bombay Mints were restricted from that date to working off the silver then held, and to coining subsidiary silver coins to meet the public demand for small change. At the Bombay Mint, on the cessation of the rupee coinage, 52 lakhs worth of such coins

were completed by the 28th March, 1894, after which coining operations were suspended altogether, the silver coinage for the official year 1893–94 having been less than that of the previous year by 570 lakhs. At the Calcutta Mint the work necessarily diminished in a similar manner—the daily average coinage being 94,337 pieces less than in the preceding year.

At neither Mint was any gold coined during the year.

An account of the circumstances which led to the closing of the Indian Mints to silver, and of the immediate results of the measure passed for the purpose, will be found at pages 43–45 of the Twenty-fourth Annual Report (1893).

It is obvious that, so far as silver is concerned, any comparison of the operations achieved during the year 1893–94 with those of previous years will be so affected by the Act referred to as to be of little value.

The imports of gold into India in 1893–94 amounted to 474,635 ounces, as against 272,442 ounces in the preceding year. The imports in 1892–93, however, were unusually small. The net imports of silver in 1893–94 amounted to 54,328,973 ounces, as against 45,523,512 ounces in 1892–93, an increase of 8,805,461 ounces in the year under review. These figures do not include a considerable quantity of silver imported by the Exchange Banks subsequent to the closure of the Mints, and accepted by the Indian Government on special terms, the coinage of which produced 19,187,250 rupees.

The following statement gives the value of the gold and silver coinages executed at the Calcutta and Bombay Mints during each of the last five years :—

Year.	Gold.		Silver.	
	Calcutta.	Bombay.	Calcutta.	Bombay.
	Rupees.	Rupees.	Rupees.	Rupees.
1889–90	230,500	—	10,958,600	74,553,000
1890–91	—	—	38,546,300	93,088,500
1891–92	247,900	—	14,790,200	40,749,500
1892–93	—	—	29,980,183	96,935,081
1893–94	—	—	8,210,146	39,914,855

The nominal value of the copper coinage executed during the year was 1,295,086 rupees, as compared with 1,311,186 rupees in 1892–93, the decrease being due to the fact that no copper coinage was executed for other Governments than that of India during 1893–94. The value, however, of that executed for the latter showed an excess, made up by an increase in value of 123,549 rupees in pice, and 17,426 rupees in half-pice, but there was a decrease of 19,575 rupees in pie-pieces.

The Revenue and Expenditure of the two Mints for 1893-94 was as follows :—

	Revenue.	Expenditure.
	Rupees.	Rupees.
Bombay ...	1,550,639	... 837,420
Calcutta ...	219,624	... 909,620
	Rs.1,770,263	Rs.1,747,040

It will be seen that the total Revenue of both Mints taken together somewhat exceeded the Expenditure.

The numbers of charges and convictions under the Indian coinage laws show some improvement when compared with the records of the preceding year. While the number of persons charged in 1892 was 1,005, and the convictions were 650, in 1893 there were 893 of the former class and only 493 convictions. The great majority of these were arrested for possessing and delivering counterfeit and altered coin, and there was a corresponding reduction in the more serious cases of actually counterfeiting, the convictions having been twenty-nine, as against thirty-three in 1892.

Coinages of Foreign Countries.

Coinages executed by "The Mint, Birmingham."

Mention has already been made of the fact that no occasion arose during the year 1894 for entrusting the execution of any portion of the Imperial or Colonial coinages to a private firm. Coinages required by certain foreign Governments have, however, been executed by "The Mint, Birmingham," as enumerated below :—

Denomination.	Pieces.	Value. (Dollars.)
Colombia.		
Silver (Standard 835)—Fifty cents	16,503 ...	8,251·5
Costa Rica.		
Silver (Standard 750)—Twenty-five cents	50,069 ...	12,517·25
Guatemala.		
Silver (Standard 900)—Dollars ...	875,000 ...	875,000
Four reales	500,000 ...	250,000
„ (Standard 835)—Two reales	900,000 ...	225,000
Reales ...	600,000 ...	75,000
Half-reales	900,000 ...	56,250
Quarter-reales	600,000 ...	18,750
	4,375,000	$1,500,000

Italy.

Denomination.	Pieces.	Value. (Lire.)
Bronze—Ten centesimi ...	... 32,000,000	... 3,200,000

Nyassaland.

	Pieces.
Bronze—Twenty-reis ...	423,350
Ten-reis	508,020

Sarawak.

Copper—Cents ...	... 1,632,776

British North Borneo.

Copper—Cents ...	... 1,000,000

Austria Hungary.

During the year 1894 the Mints at Vienna and Kremnitz have struck a very considerable number of pieces of the new coinage adopted in 1892. The following are the particulars of the work performed in the two Mints respectively :—

Vienna Mint.

Denomination.	Pieces.	Value. Crowns.	£
Gold —Twenty crowns ...	6,713,890	134,277,800	5,594,908
Silver —Crowns	28,002,500	28,002,500	1,166,771
Nickel —Twenty hellers ...	50,116,000	10,023,200	417,633
Ten hellers ...	45,558,000	4,555,800	189,825
Bronze—Two hellers ...	78,036,000	1,560,720	65,030
Hellers	30,120,000	301,200	12,550
	238,546,390	178,721,220	£7,446,717

Kremnitz Mint.

Denomination.	Pieces.	Value. Crowns.	£
Gold —Twenty crowns ...	2,525,708	50,514,160	2,104,757
Ten crowns	985,510	9,855,100	410,629
Silver —Crowns	12,077,290	12,077,290	503,220
Nickel —Twenty hellers ...	26,117,342	5,223,468	217,645
Ten hellers	39,463,387	3,946,339	164,431
Bronze—Two hellers	39,150,321	783,006	32,625
Hellers	8,641,784	86,418	3,601
	128,961,342	82,485,781	£3,436,908

The following trade coins were also struck at the Vienna Mint in 1894 :—

Denomination.	Pieces.	Value.	
		Crowns.	£
Gold —Four ducats (22·58 florins)	34,743 ...	1,568,994 ...	65,375
Ducats (5·645 florins)	280,710 ...	3,169,216 ...	132,051
Silver —Maria Theresa Thalers (1780) reckoned at 2·10483 florins ...	2,697,600 ...	11,355,981 ...	473,166
	3,013,053	16,094,191	£670,592

At Kremnitz the coinage specified below was executed on behalf of the Government of Bulgaria :—

Denomination.	Pieces.	Value.	
		Francs.	£
Gold —One hundred leva ...	2,502 ...	250,200 ...	10,008
Twenty leva	100,015 ...	2,000,300 ...	80,012
Ten leva	75,000 ...	750,000 ...	30,000
Silver —Five leva	1,800,192 ...	9,000,960 ...	360,038
Two leva	1,000 081 ...	2,000,162 ...	80,006
Leva (or franc) ...	1,000,039 ...	1,000,039 ...	40,002
	3,977,829	15,001,661	£600,066

Belgium.

The following statement gives the particulars of the pieces struck at the Mint at Brussels during the year 1894.

NATIONAL COINAGE.

Denomination.	Pieces.	Value.	
		Francs.	£
Nickel —Five centimes ...	4,768,953 ...	238,448 ...	9,538
Ten centimes ...	21,095,110 ...	2,109,511 ...	84,380
Copper—Centimes ...	5,000,000 ...	50,000 ...	2,000
	30,864,063	2,397,959 ...	£95,918

Foreign Coinage.

Roumania.

Denomination.	Pieces.	Value.	
		Francs.	£
Two lei	60,000	... 1,200,000 ...	48,000
One lei	1,500,000	... 1,500,000 ...	60,000
Fifty bani (or centimes)...	600,000	... 300,000 ...	12,000
	2,160,000	3,000,000	£120,000

Congo.

Denomination.	Pieces.	Value.	
		Francs.	£
Silver —Five francs ...	50,000	... 250,000 ...	10,000
Two francs ...	80,000	... 160,000 ...	6,400
Francs ...	0,000	... 70,000 ...	2,800
Fifty centimes ...	40,000	... 20,000 ...	800
	240,000	500,000	... £20,000
Copper—Ten centimes ...	148,870	... 14,887 ...	596
Five centimes ...	148,274	... 7,414 ...	296
	297,144	22,301	... £892

The coinages for Roumania and the Congo State were executed on similar conditions as to weight, standard fineness, and diameter as for the subsidiary coin of the Latin Union.

The national pieces above mentioned are the first which have been struck since 1887, the Mint having been closed for some time as stated in my predecessor's Report of last year, page 55.

In that Report, reference was also made to the steps taken in 1893 in order to prohibit the importation of foreign bronze, copper, and nickel pieces not legally current in Belgium. A rigid application of the law placed an effective check on the practice, and on the 31st May, 1894, a measure was adopted providing for the withdrawal of similar pieces already in circulation, while, on the 1st June following, a further law was passed authorising the rates at which those pieces should be exchanged for legal currency on account of the State. The operation seems to have been carried out successfully, and foreign bronze coins have

disappeared as far as could have been expected from circulation, except in the vicinity of the French frontier, where their presence in moderate quantity is inevitable, owing to the constant business intercourse between the neighbouring French and Belgian populations.

The nominal value of the foreign coin exchanged under the law above referred to amounted to 6,037,000 francs, composed as follows :—

	Francs.
French	5,289,000
English	326,000
Italian...	320,000
Luxemburg	102,000
	6,037 000

A Bill has now been laid before the Belgian legislature which proposes to render the tender of foreign bronze, nickel, or copper coin illegal, except in the vicinity of the frontier, where this money may be given in payment for each transaction, up to a nominal value not exceeding two francs.

Chile. The proposed new system of coinage with a single gold standard, to which reference was made by my predecessor in his 23rd Report, page 54, and in his 24th Report, page 67, has not yet been established, but, as will be seen in my statement of the pieces struck at the Paris Mint, a few trial pieces of fifty pesos were coined there for the Government of Chile.

Under the law passed by Congress in 1892, the unit of currency was to be a dollar of twenty-four pence. A strong political party was, however, hostile to this measure. The farmers and mine-owners were, as a body, debtors on a large scale on properties mortgaged owing to the heavy fall in prices of Chilian produce in foreign markets.

The paper dollar in which their debts had been contracted was seriously depreciated, having averaged during 1894 a value of little more than a shilling, and they declared themselves unable to meet their liabilities if required to pay their debts with dollars of which the value was doubled.

The even balance of parties led, during the Session of 1894, to an amendment of the Act of 1892, and the value of the standard dollar was reduced from twenty-four to eighteen pence, the date of conversion being at the same time anticipated by one year, so that the notes of the Chilian Government will be convertible in June next instead of in 1896, as at first arranged.

Further modifications in the law of 1892 consist in extending the legal tender of silver from twenty dollars to fifty, and in rating the Imperial and Australian sovereigns, which are legal tender, at a value of thirteen and one-third dollars, instead of ten dollars, as under the Act of 1892.

China. No information has yet reached me as to the amount of coin struck at the Canton Mint during the year under review.

In his Report on the trade of Tamsui and Kelung, ports at the northern end of the island of Formosa, for 1893, Acting-Consul Hopkins refers to the fact that during that year the Government caused a considerable amount of subsidiary silver coins of the nominal value of five and ten cents to be produced by the aid of cartridge-making machines, as no coining machinery properly so called exists in the island. The machines in question were not found to be sufficiently powerful to produce pieces of a higher denomination, and it is added that, although the intrinsic value of the coins is considered to be lower than that of coins struck at Canton, they readily pass at par in circulation, and this is not the case with pieces issued by the Governments of Japan and Hong Kong.

Corea.

Particulars were given in my predecessor's Report for 1893 of the new system of currency which had been proposed in Corea, and mention was made of the fact that, although specimens of certain coins of the series had been struck, it seemed doubtful whether the new pieces would be actually adopted as currency. It appears, however, from a subsequent Report of the Consul-General that coins of the new series are now in general circulation, having been made a legal tender from the 20th August, 1894, and that they appear to be freely accepted by the people. In these circumstances it seems desirable that I should give here, for convenience of reference, a list of the new coins as taken from the Currency Regulations of the Corean Government, dated the 15th August, 1894.

NEW COREAN CURRENCY.

Denomination.	Metal.	Value in old Corean "Cash" Currency.	Limit of Legal Tender.
Cash	Brass	One cash	Not stated.
Five-cash piece	Copper	Five „	„ „
Two-and-a-half cent piece	Nickel	Twenty-five cash	One dollar.
1 Liang	Silver	One hundred „	Twenty dollars.
5 Liang-piece, or dollar	„	Five hundred „	No limit.

The Regulations make no allusion to the standard of weight or of fineness of the several coins.

Egypt.

No coins were struck for the Egyptian Government during the year, but 273,358 Egyptian pounds in gold were withdrawn from circulation.

Finland.

The coinages executed at the Helsingfors Mint in the Grand Duchy of Finland during 1894 were as follows:—

Denomination.	Pieces.	Value.
Silver.—Twenty-five penni...	816,000	£8,500
Copper.—Penni	1,805,000	752
	2,621,000	£9,252

France.

The work carried out at the Paris Mint in 1894, although by no means so important in point of value as that executed in 1893, greatly exceeded it in the number of pieces struck—the number struck, 46,044,077, having been the largest since 1880, when the production of coin was first carried out exclusively in Paris—the provincial Mints having all been closed anterior to that date. The subjoined statement gives particulars as to the coins struck:—

FRENCH MONEY.

Denomination.	Pieces.	Value. Francs.	Value. £
Gold —Hundred francs ...	143 ...	14,300 ...	572
Twenty francs ...	490,838 ...	9,816,760 ...	392,670
Silver —Two francs ...	300,000 ...	600,000 ...	24,000
Francs	1,600,000 ...	1,600,000 ...	64,000
Fifty centimes ...	3,600,000 ...	1,800,000 ...	72,000
Bronze—Ten centimes ...	800,000 ...	80,000 ...	3,200
Five centimes ...	2,240,000 ...	112,000 ...	4,480
Two centimes ...	150,000 ...	3,000 ...	120
Centimes ...	500,000 ...	5,000 ...	200
	9,680,981	14,031,060	£561,242

OTHER MONEY.

Tunis.

Denomination.	Pieces.	Value. Francs.	Value. £
Gold —Twenty francs ...	20 ...	400 ...	16
Ten francs ...	80 ...	800 ...	32
Silver —Two francs ...	300 ...	600 ...	24
Francs	700 ...	700 ...	28
Fifty centimes ...	1,000 ...	500 ...	20
	2,100	3,000	£120

Indo-China.

Denomination.	Pieces.	Value. Francs.	Value. £
Silver —Piastres (or dollars)	1,308,437 ...	7,121,822 ...	284,873
Fifty cents ...	100,000 ...	272,150 ...	10,886
Twenty cents ...	250,000 ...	272,150 ...	10,886
Ten cents ...	500,000 ...	272,150 ...	10,886
Bronze—Cents	465,000 ...	25,310 ...	1,012
Sapèques ...	2,500,000 ...	27,215 ...	1,089
	5,123,437	7,990,797	£319,632

Greece.

Denomination.	Pieces.	Value. Francs.	£
Nickel—Twenty lepta (or centimes)	4,751,992	950,398	38,016
Ten lepta	3,000,000	300,000	12,000
Five lepta	4,000,000	200,000	8,000
	11,751,992	1,450,398	£58,016

Switzerland.

Denomination.	Pieces.	Value. Francs.	£
Silver—Two francs	700,000	1,400,000	56,000
Francs	1,200,000	1,200,000	48,000
Fifty centimes	800,000	400,000	16,000
	2,700,000	3,000,000	£120,000

Abyssinia (Éthiopie).

Denomination.	Pieces.	Value. Francs.	£
Silver—One talari	20,000	100,000	4,000
Half talari	10,000	25,000	1,000
Quarter talari	15,000	18,750	750
One-eighth talari	25,000	15,625	625
	70,000	159,375	£6,375

Hayti.

Denomination.	Pieces.	Value. Francs.	£
Silver—Twenty cents*	1,859,579	1,859,579	74,383
Ten cents	3,729,056	1,864,528	74,581
Bronze—Two cents	3,750,000	375,000	15,000
Cents	2,075,065	103,753	4,150
	11,413,700	4,202,860	£168,114

* One hundred Haytian cents = One gourde or five-franc piece.

Morocco.

Denomination.	Pieces.	Value. Francs.	£
Silver —Five ounces ...	175,462 ...	438,655 ...	17,546
Two-and-a-half-ounces ...	331,223 ...	414,029 ...	16,561
Ounces	828,329 ...	414,164 ...	16,567
Half-ounces ...	1,716,803 ...	429,201 ...	17,168
	3,051,817	1,696,049	£67,842

Venezuela.

Denomination.	Pieces.	Value. Francs.	£
Silver —Two bolivars (or francs) ...	250,000 ...	500,000 ...	20,000
Twenty-five cents	2,000,000 ...	500,000 ...	20,000
	2,250,000	1,000,000	£40,000

In addition to the coinages enumerated above, a small number of trial silver pieces were struck for the Government of Chile, consisting of 50 pesos of the nominal value of four francs each.

Germany.

The Mints of the German Empire in which coins were struck in the year 1894 were those at Berlin, Munich, Muldener Hütte, Stuttgart, Karlsruhe, and Hamburg. The total amount of Imperial coinage executed by them is shown in the accompanying table :—

Denomination.	Value. Marks.	£
Gold —Double-crowns or twenty-mark pieces ...	157,106,560 ...	7,855,328
Crowns or ten-mark pieces ...	175,600 ...	8,780
Silver —Five marks	4,089,980 ...	204,499
Two marks	213,500 ...	10,675
Marks...	183,685 ...	9,184
Nickel —Ten pfennigs ...	25,997 ...	1,300
Five pfennigs ...	817,922 ...	40,896
Copper—Pfennigs	373,390 ...	18,670
	162,986,634	£8,149,332

There were also struck at the Royal Mint at Berlin various pieces for the German East Africa and New Guinea Companies, as well as some nickel twenty centesimi for the Italian Government, of which particulars are given below :—

For the German East Africa Company.

Denomination.	Value.
	Rupees.
Silver —Two rupees	94,700
Rupees	101,831
	Rs. 196,531

For the German New Guinea Company.

Denomination.	Marks.	Value. £
Silver—Five marks	115,000 ...	5,750
Two marks	30,000 ...	1,500
Marks	45,000 ...	2,250
Half-marks	10,035 ...	502
	200,035	£10,002

For the Italian Government.

Denomination.	Lire (francs)	Value. £
Nickel—Twenty centesimi	15,000,000 ...	£600,000

It will be observed that the gold coinage executed during the year was very considerable in amount, exceeding that of any one year since 1889. The great bulk of it was carried out on private account, the crown pieces alone being struck on behalf of the State. With the exception of Munich, gold coinages were executed at all the Mints which I have mentioned as being in operation during the year.

In consequence of the continued and increasing depreciation of silver, and of the action taken in India and in the United States, a Commission was appointed by the Imperial Government in the early part of the year to consider the question whether and, if so, in what manner the value of silver could again be raised and maintained.

Count von Posadowsky-Wehner, Secretary of the Imperial Treasury, was Chairman of the Commission, and its labours were directed towards eliciting opinions rather than obtaining specific recommendations.

At the seventeenth meeting of the Commission, the Chairman recapitulated the arguments which had been brought forward from either side.

The bimetallists had pointed out that since the adoption of the gold standard by Germany the price of silver had fallen by more than 50 per cent.; this was not due to the increase in the production of silver, for, by going back to the time before the gold discoveries in California, *i.e.*, before 1850, it could be shown that the output of gold from that time onward had increased in a much higher proportion than that of silver; and yet gold had nowhere, and at no time, fallen in price. The cause of the depreciation of silver was to be found mainly in the adverse legislation of the various countries, that was to say, in the demonetisation of silver, and the closing of the Mints to free coinage. The bimetallists further contended that there was an unlimited demand for silver, adducing as evidence of this fact that all the silver produced did in fact find a purchaser, there being no surplus of silver in the market. As a result of the demonetisation of silver, it was alleged that the purchasing power of gold had increased, and, as in exchange for an equal quantity of gold more goods and more labour had to be given than formerly, prices of goods had fallen, owing to the effects of the gold standard. As a proof that the principal necessaries of life had indeed fallen in price owing to this reason, the bimetallist party had appealed to the well-known Tables of Sauerbeck, and those published in the "Economist," as well as to a series of other statistical material. Not only was this fall of prices regarded as the cause of agricultural depression, and therefore as an economical calamity, but the opinion had been advanced that it was the agricultural depression which had led to such serious political consequences as the development of Socialism and the anti-Jewish agitation. The bimetallists, therefore, looked upon the adoption of the double standard as the remedy for the present economical and political situation. They maintained that even at this moment there was not sufficient gold for the countries using a gold currency; that, if those countries adhered to their gold standard, other States which now had a silver standard would be compelled by the general conditions of trade to adopt gold, and that this alone would necessarily increase the scarcity of that metal, and bring about a further fall in prices. It was also alleged that the results of recent geological investigations showed that an exhaustion of the gold deposits was probable in the near future, an event which must lead to still greater disasters. The bimetallists therefore demanded the equality of purchasing power of gold and silver, to be established by the unlimited free coinage of both metals. This would lead to an increase in the medium of circulation, consequently to a rise in prices, and would put an end to the existing agricultural depression. The advocates of bimetallism had, moreover, declared that the exact ratio to be fixed between gold and silver was a subsidiary question. Whilst considering the re-establishment of the old ratio of 1 to 15½ desirable, they did not insist upon it as a *conditio sine quâ non* of all bimetallist negotiations, but admitted that the ratio might be a matter for a compromise. They were of opinion that as soon as an end was put to the demonetisation of silver, and the same state of things was re-established as had existed before the adoption of the gold standard, the old ratio would re-appear by itself. Lastly, they had protested against the reproach which had been levelled against them that they desired to fulfil their obligations by making payment in depreciated money, maintaining that, from the moment that silver became legal tender in the same way as gold, both metals would have the same value for the discharge of debts.

On the other hand, the monometallist members of the Commission, whilst admitting that the legislative measures taken since 1873 had not been without influence on the fluctuations in the price of silver, had maintained that, apart from those measures, the influence of the increased output on the fall of the price of silver ought, in the first instance, to be taken into consideration. It was quite true that there was no surplus of silver in the market; that whatever quantities had been offered for sale had been disposed of, but they pointed out that purchasers had only been found for silver at the reduced price in which the over-production of the metal found its natural expression. The remonetising of silver by the adoption of bimetallism could therefore not be expected to re-establish the old ratio of 1 to 15½. Any legal ratio must be based on the actual relative prices of the two metals, as had been the case when, at the beginning of the century, France had introduced her double standard. Free coinage of silver would not bring about the re-establishment of the old ratio. No monetary laws could regulate, for all times, the price of the precious metals, especially not that of silver. If the attempt were nevertheless made, and a ratio were decreed which did not correspond to the actual relative prices, the difference between the market value and the legally fixed price would find its natural expression in a premium on gold.

The monometallists further asserted that it was not the price of gold that had risen, but the price of silver that had fallen. They did not admit that the statistics adduced, particularly Sauerbeck's Tables, proved their opponents' case in regard to the immediate connection between the price of silver and the price of goods. They objected that, if there existed such a constant relation as was assumed, it must, at least, apply to the prices of *all* goods. Whilst undoubtedly the average prices of a number of goods had successively fallen since the adoption of the gold standard, an equal number of examples could be quoted to show the contrary movement. This was notably the case in regard to wages. The fall in prices was rather due to improvements in the means of production and transport. It was further denied that any scarcity of gold existed at the present moment. If there were such a scarcity of gold as was alleged, it would follow that there ought to be a rise in the price paid for loans of that metal, *i.e.*, interest and discount. But, as a matter of fact, both interest and discount had decreased during the last twenty years. It was not denied that the establishment of a double standard might bring about a temporary, and even a very rapid, rise in prices, but it would not be the prices of agricultural produce alone that would rise, but also the prices of the goods which landowners must buy, as well as the price of labour, *i.e.*, of wages. It had therefore been explained that, even if the prices of goods in general went up, it did not follow that profits would rise in the same proportion. With regard to the wages question, it was to be expected that, if there was a rise in the prices of agricultural and other products, this would lead, in the first instance, to a lowering of the earnings of all labourers not paid in kind, experience showing that, in a general upward movement of prices, wages were the last to participate. On one point it had been conceded that bimetallism might, to a certain extent, bring an advantage to the industrial classes, it having been admitted that a general rise of prices might tend to facilitate the discharge of obligations in the nature of fixed payments. But even if this advantage were conceded to the debtor, the increased prices of goods would imply a serious hardship in case of all fixed incomes, and in the same proportion in which the discharge of debts was facilitated, a disadvantage was imposed upon the creditor, who was by no means always the economically stronger party. The introduction of bimetallism would therefore lead to a shifting of the conditions of prices, which could bring about but a temporary and only seeming amelioration of the general economical situation. The monometallists had stated that they were not unaware of the considerable harm which might accrue to the industrial classes from the fall in the price of silver, especially in dealings with countries having a depreciated currency. But they were of opinion that the harm which would be done by legislative

interference with the existing gold standard would extend to a much wider circle of interests and assume considerably larger proportions.

As to the question of an International Agreement, the monometallists had declared that, even if the establishment of bimetallism were admitted to be desirable, the initiative in making proposals should come from England. For, if the attempt were made to introduce bimetallism without having secured the co-operation of England, the price of silver would presumably rise, at least temporarily. This would be an indirect remedy for the evils from which England was suffering, and England would become still less inclined to join the Bimetallist League. The monometallists had therefore maintained their original standpoint, and declared that, in their judgment, the establishment of the double standard was neither economically advantageous nor in itself necessary.

At the conclusion of the Chairman's address, and at subsequent meetings of the Commission, statements were made by experts in connection with the future production of gold and silver, and discussion followed on the opinions expressed, much of which was of a technical character. On June 6th, at the close of the twenty-first and last meeting, the Chairman expressed the thanks of the Imperial Government to the members of the Commission for the readiness with which they had responded to its invitation, and the care they had devoted to the practical discussion of the difficult question of the regulation of the price of silver.

He thought he could say that on three points unanimous conclusions had been reached, namely :—

1. That the fluctuating and low price of silver had, in fact, a certain injurious effect on Germany's foreign trade, and also on her home industries.

2. That Germany alone was not in a position, single-handed, to take effective measures for raising the price of silver.

3. That the raising of the price of silver by the creation of a syndicate or of a state or private monopoly for the production of silver was hardly feasible.

The Chairman thought, further, that it would, on the whole, be generally admitted :—

That the evils connected with the monetary problem, with regard to international trade relations, were extraordinarily difficult to remove, even if the ultimate causes of those evils were correctly understood.

That, however great an importance was attached to those monetary questions, they ought not to be identified with evils arising out of the general economical depression, which an impartial observer must hesitate to connect, except to a limited extent, with the nature of monetary circulation as such ; and

That, even in case an international understanding of a limited scope promised any success, it would need great judgment and moderation on the part of all concerned to avoid rousing apprehensions or doubts which, however devoid of foundation, might react on Germany's credit and industry.

The Chairman added that the gentlemen who had taken so able a part in the deliberations of the Commission would do a public service by advocating in the circle of their friends the impartial consideration of a question which was seen to be so complex and so difficult of solution. He concluded by stating that the Imperial Government would carefully study all the proposals which had been made in the Commission, and that such of them as might be found to be salutary and practicable would form the basis for further consideration.

The following is a statement of the coinages executed at the Royal Mint at Utrecht during the year 1894. Holland.

Denomination.	Pieces.	Value.	
		Florins.	£
Gold —Ducats ...	30,407 ...	176,361 ...	14,568
Silver—Twenty-five cents	1,000,000 ...	250,000 ...	20,651
Ten cents ...	1,500,000 ...	150,000 ...	12,391
	2,500,000	400,000	£33,042
Bronze—Two-and-a-half cents ...	1,000,000 ...	25,000 ...	2,065
Half-cents ...	5,000,000 ...	25,000 ...	2,065
	6,000,000	50,000	£4,130

The gold pieces were struck for the Dutch Asiatic Colonies. The silver pieces were produced from worn coin, of the same denominations, and silver bars.

I append a statement of the number, denomination, and value of the coins struck at the Italian Mint during the year 1894 :— Italy.

Denomination.	Pieces.	Value.	
		Lire.	£
Bronze—Ten centesimi ...	5,909,780 ...	590,978 ...	23,639
Five centesimi ...	600,000 ...	30,000 ...	1,200
Ten centesimi for the Republic of San Marino.	150,000 ...	15,000 ...	600
Nickel —Twenty centesimi	15,047,000 ...	3,009,400 ...	120,376
	21,706,780	3,645,378	£145,815

The nickel coinage introduced during the year is composed of 25 per cent. of nickel and 75 per cent. of copper. It will be seen that portions of the bronze and nickel coinages for this country were executed at the Royal Mint, Berlin, and at Birmingham.

The Report of the Director of the Imperial Japanese Mint at Osaka for the year ended the 31st March, 1894, which reached this country in November last, shows that the very large coinage of the preceding year was exceeded by upwards of four million pieces, nearly the whole of this increase being in the coinage of nickel five-sen pieces. The number of yen pieces struck was slightly greater than that of the year 1892–93, and, as shown by the table given below, was the largest number ever struck in one Japan.

year, a fact which, as the Director explains, is due to the large importations of foreign silver bars which rendered it necessary to continue the production of coins of this denomination at the rate of 70,000 daily for a period of no less than five months. As is seen by a comparison of the following summary with the corresponding table given at page 64 of the Report for 1893, the numbers of the several gold and silver coins are nearly identical with those of the preceding year.

Denomination.		Pieces.	Value. Yen or Dollars.
Gold—	Five yen ...	262,988 ...	1,314,940·00
Silver—	Yen	11,790,216 ...	11,790,216·00
	Twenty sen ...	2,001,106 ...	400,221·20
	Ten sen ...	6,003,307 ...	600,330·70
Nickel—	Five sen ...	14,402,471 ...	720,123·55
		34,460,088	14,825,831·45

A table is appended showing the number of yen coins which have been issued from the Japanese Mint during each of the last ten years, and since its erection in 1870 :—

Year.	Yen Pieces struck.
Dec. 1870 to Mar. 1884 [*]	26,649,305
1884–85	5,869,548
1885–86	2,076,924
1886–87	9,334,273
1887–88	8,349,284
1888–89	9,628,543
1889–90	7,294,735
1890–91	7,448,064
1891–92	7,815,230
1892–93	11,653,878
1893–94	11,790,216
	107,910,000

Allusion is made in the Director's Report to the fact that no less than 22,000 medals for the Red Cross Society were struck during the year, and that a number of dies, &c., as well as blanks, were supplied for the Corean coinage, to which reference has already been made.

Mexico.

The details of the coinages executed at the Mints of the Republic during the fiscal year 1893–94 are given below. The work carried out was somewhat in excess of the two previous

[*] For details *see* former Reports.

years in respect of the gold and silver issues, but there was no coinage of copper during the year.

Denomination.		Pieces.	Value.
			Dollars.
Gold —Twenty dollars		23,497	469,940
Ten dollars	...	7,180	71,800
Five dollars	...	979	4,895
Dollars	...	7,343	7,343
		38,999	$553,978
Silver—Dollars	...	29,868,898	29,868,898
Fifty cents	...	26,000	13,000
Ten cents	...	2,458,128	245,813
Five cents	...	1,158,020	57,901
		33,511,046	$30,185,612

Portugal.

I have received the following particulars of the silver and bronze coinages executed at the Royal Mint at Lisbon during the year :—

Denomination.	Pieces.	Value.	
		Reis.	£
Silver —500 reis ...	254,000	127,000,000	28,222
200 reis ...	900,000	180,000,000	40,000
100 reis ...	1,050,000	105,000,000	23,333
50 reis ...	620,000	31,000,000	6,889
	2,824,000	443,000,000	£98,444
Bronze— 5 reis ...	1,400,000	7,000,000	£1,556

Russia.

The coinage operations of the Imperial Mint at St. Petersburg for 1893–94 consisted in striking gold, silver, and copper pieces of the following denominations :—

Denomination.		Pieces.	Value.	
			Roubles.	£
Gold —Imperials (ten roubles)		1,007	10,070	1,603
Half-imperials (five roubles)		598,007	2,990,035	475,914
Silver (900 fine) —Roubles	... ...	3,007	3,007	479
Silver (500 fine) —Ten copecks	... .	2,000,000	200,000	31,833
Copper —Three copecks	... ...	5,283,334	158,500	25,228
Two copecks	... ...	9,000,000	180,000	28,650
Copecks	... ...	1,000,000	10,000	1,592
		17,885,355	3,551,612	£565,299

Scandinavian Monetary Union

This Union includes Denmark, Norway, and Sweden, and the following are the details of the coinages executed during the year at the Copenhagen, Kongsberg, and Stockholm Mints respectively :—

Copenhagen Mint.

Denomination.	Pieces.	Value. Crowns.	£
Silver —Twenty-five öre	1,206,236	301,559	16,617
Ten öre	1,521,471	152,147	8,384
Bronze—Five öre	594,620	29,731	1,638
Two öre	2,485,772	49,715	2,739
Öre	4,982,461	49,825	2,746
	10,790,560	582,977	£32,124

Kongsberg Mint.

Denomination.	Pieces.	Value. Crowns.	£
Silver —Two crowns	75,000	150,000	8,265
Crowns	100,000	100,000	5,510
Ten öre	1,500,000	150,000	8,265
	1,675,000	400,000	£22,040

Stockholm Mint.

Denomination.	Pieces.	Value. Crowns.	£
Gold —Ten crowns	36,020	360,200	19,849
Five crowns	51,273	256,365	14,127
Silver —Ten öre	1,732,960	173,296	9,549
Bronze—Two öre	585,500	11,710	645
Öre	589,600	5,896	325
	2,995,353	807,467	£44,495

Spain

No gold or bronze coinage was executed at the Madrid Mint during the year, but the following statement gives the denominations and values of the silver pieces issued. This coinage does not,

however, represent an addition to the currency, as it was composed entirely of old pieces withdrawn from circulation.

Denomination.	Pieces.	Value.	
		Pesetas.	£
Five pesetas	3,871,139 ...	19,355,695 ...	774,228
Two pesetas	278,808 ...	557,616 ...	22,304
Pesetas	328,949 ...	328,949 ...	13,158
Half-pesetas	409,000 ...	204,500 ...	8,180
	4,887,896	20,446,760	£817,870

Switzerland.

I have been furnished by the Director of the Federal Mint at Berne with a statement of the numbers and denominations of the pieces struck in the establishment under his control, of which the following are the details :—

Denomination.		Pieces.	Value.	
			Francs.	£
Gold	—Twenty francs...	120,600 ...	2,412,000 ...	96,480
Silver	—Five francs ...	34,000 ...	170,000 ...	6,800
Nickel	—Twenty centimes	1,000,000 ...	200,000 ...	8,000
Nickel-copper	—Ten centimes ...	1,000,000 ...	100,000 ...	4,000
	—Five centimes ...	2,000,000 ...	100,000 ...	4,000
Bronze	—Centimes	1,000,000 ...	10,000 ...	400
		5,154,600	2,992,000	£119,680

In view of the limited nature of the provision made at the Berne Mint, it was not possible to execute a further silver coinage of the value of 3,000,000 francs with the promptitude required owing to the withdrawal of small silver Italian coins from circulation in Switzerland, under the arrangements to which reference is made at page 56 of the 23rd Annual Report. This work was accordingly entrusted to the Paris Mint, and particulars in regard to it are given at page 43 of this Report.

Turkey.

The operations of the Imperial Ottoman Mint were confined to melting down 20,000 Turkish gold liras for recoinage into half, quarter, and five-lira pieces, for distribution as presents to various members of the Constantinople garrison and other Turkish officials.

United States.

It appears from the interesting Report issued in November last by the Director of the Mint that during the fiscal year ended the 30th June, 1894, the amount of original deposits of gold at the Mints and Assay Offices of the United States, including gold contained in silver deposits and purchases, was 3,865,136·342 standard ounces of the value of $71,909,513·31, showing an

increase, as compared with the previous fiscal year, of 1,368,457·359 standard ounces, of the value of $25,459,671·81.

During the same period the original deposits and purchases of silver, including silver contained in gold deposits, amounted to 24,661,510·89 standard ounces, of the coining value of $28,697,030·81 in standard silver dollars, as compared with 72,388,449·92 standard ounces, of the value of $84,233,832·61, during the preceding fiscal year, a decrease of 47,726,939·03 standard ounces, of the value of $55,536,801·80.

The re-deposits of silver at the Mints and Assay Offices during the year were 612,557·24 standard ounces, of the coinage value in silver dollars of $712,793·87, as compared with 747,255·84 standard ounces, of the value of $869,534·06, during the fiscal year 1893, showing a decrease in the value of $156,740·19.

Coinage.

The coinage of gold and silver executed during the year by the Mints at Philadelphia, San Francisco, and New Orleans consisted of 27,697,578 pieces of the value of $105,499,810·80, while the minor coinage, which is by law confined to the Philadelphia Mint, consisted of 34,787,642 pieces, of the value of $716,919·26.

The denominations and values of the coinages executed were as follows :—

Denomination.	Pieces.	Value.
		Dollars.
Gold —Double Eagles ...	2,757,182	55,143,640·00
Eagles	3,496,884	34,968,840·00
Half Eagles... ...	1,857,436	9,287,180·00
Quarter Eagles ...	30,101	75,252·50
	8,141,603	$99,474,912·50
Silver—Dollars	758	758·00
Half Dollars ...	6,726,654	3,363,327·00
Quarter Dollars ...	9,186,380	2,296,595·00
Dimes	3,642,183	364,218·30
	19,555,975	$6,024,898·30
Minor—Five cents (nickel)...	9,226,071	461,303·55
One cent (bronze) ...	25,561,571	255,615·71
	34,787,642	$716,919·26
Total Coinage	62,485,220	$106,216,730·06

While the above returns show the coinage of standard silver dollars to have been nominal in amount, the gold coinage was the

largest ever executed in a single year, exceeding that of the fiscal year 1893 by no less than $69,436,772·50. In reference to the practical cessation of the coinage of standard silver dollars during the year, it is to be observed that, although only 758 of these pieces were struck, their coinage appears to have been resumed shortly after its close, and during the months of July to October, 1894, inclusive, 2,443,200 such dollars were produced. A comparison of the above statement of the year's work with the corresponding details given at page 47 of my predecessor's last Report shows that, although the value of the coinage of 1894 was $106,216,730, as compared with $43,685,179 in 1893, the total number of pieces struck fell from 97,280,875 to 62,485,220.

The following table gives, as in previous Reports, particulars in regard to the total coinage of silver dollars and their distribution for each of the last five years ended the 1st November.

Date (Year ended 1st November).	Total Coinage.	In the Treasury.			In Circulation.
		Held for Payment of Certificates outstanding.	For Distribution.	Total.	
	$	$	$	$	$
1890	380,988,466	308,206,177	7,072,725	315,278,902	65,709,564
1891	409,475,368	321,142,642	26,197,265	347,339,907	62,135,461
1892	416,412,835	324,552,532	30,187,848	354,740,380	61,672,455
1893	419,332,550	325,717,232	34,889,500	360,606,732	58,725,818
1894	421,776,408	331,143,301	34,189,437	365,332,738	56,443,670

Although less marked than in the preceding year, these figures show a decided increase in the total coinage, and it will be observed that, while the coins in circulation have fallen by $2,282,148, the amount held in the Treasury against outstanding certificates shows an increase of upwards of five million dollars.

The estimates of the stock of gold and silver coins in the United States at the several dates specified below are given by the Director as follows :—

	1st July, 1893.	1st July, 1894.	1st Nov., 1894.
	Dollars.	Dollars.	Dollars.
Gold coin ...	519,156,102	582,512,083	581,597,841
Silver „ ...	496,747,573	495,583,133	497,443,520
	$1,015,903,675	$1,078,095,216	$1,079,041,361

I cannot conclude this Report without referring to the great loss sustained by the Department in consequence of the retirement, in September last, of Sir Charles Fremantle, who from 1868 had occupied the position of Deputy Master and Comptroller of the Mint. Under their Lordships' Minute of the 7th January, 1870, directing the re-organisation of the Department, its practical administration was entrusted to the Deputy Master, the title of Master being preserved and borne by the Chancellor of the Exchequer for the time being.

For a period, therefore, of a quarter of a century Sir Charles Fremantle has been responsible for the efficiency of the Mint.

During his lengthened period of office not only has the execution of a coinage of exceptional magnitude been successfully accomplished, but various reforms in the re-organisation of the different branches of the Department have been carried out, to the acknowledged advantage of the public service. The details of the improvements effected are to be found in the Annual Reports which have been made since the year 1870 to the Board of Treasury, and include not only changes in the distribution of the staff, but also the erection of new and improved machinery and the introduction of methods based on the latest scientific knowledge.

The appreciation of the signal services rendered by Sir Charles Fremantle have been recorded in the Treasury letter of the 6th September, 1894, addressed to him on the occasion of his retirement, which I desire to quote. Their Lordships state that: "They cannot better express their appreciation of your long and "distinguished service than by adopting the words of the certi- "ficate which has been added by the Chancellor of the Exchequer "to your superannuation form now before them, namely:— "Sir Charles Fremantle has served with eminent distinction first "in the Treasury and afterwards as Deputy Master of the Mint. "His diligence, fidelity, and remarkable capacity have, throughout "a period of more than forty years, commanded the confidence "and respect of all the Heads of Departments in which he has "served. He has recently conducted with eminent success the "restoration of the gold coinage, a necessary and difficult task. "In addition to the duties specially belonging to his office, he has "rendered important services to the country by the experience, "sagacity, and prudence with which he has represented the "Government at the various Conferences abroad on the subject "of the currency."

I am, Sir,

Your obedient Servant,

HORACE SEYMOUR.

The Secretary
of the Treasury.

APPENDIX.

No. I.

Memorandum by Mr. Hill, Superintendent of the Operative Department.

Melting House.

The total quantity of metal melted in this Department and cast into bars during the year 1894 was 486¼ tons, or 228½ tons less than the amount melted in 1893.

The amount of gold melted (and re-melted) and cast into sovereign and half-sovereign bars was 3,534,752 ounces, or 108¼ tons; it consisted of 5,107 ounces of ingots and alloy, 990,064 ounces of light coin withdrawn from circulation, and 2,539,581 ounces of scissel and rejected coin.

For the Imperial silver coinage and for medals the amount of metal melted was 6,129,857 ounces, or 187½ tons, and consisted of 2,545,879 ounces of fine ingots and alloy, 1,255,599 of worn silver coin withdrawn from circulation, and 2,328,379 of scissel.

The denominations of coins for which the bars were required were as follows:—

Bars cast.

	Ounces.	
Crowns	342,319	
Half-crowns	1,444,763	
Florins	1,460,200	
Shillings	2,131,340	
Sixpences	532,349	
Threepences	215,982	
		6,126,953
Medals		2,904
		6,129,857

The weight of silver melted for the various Colonial coinages was 4,374,652 ounces, or 134 tons, and consisted of ingots, alloy, and scissel together with 10,846 ounces of Canadian twenty-cent pieces returned for recoinage into fifty-cent pieces.

Only 56½ tons of bronze bars were melted, about half the quantity melted in 1893, and this metal consisted entirely of scissel from bars purchased in a form suitable for rolling.

In addition to the above, 3½ tons of copper ingots were granulated for alloy purposes.

During the year a large quantity of sweep was mechanically treated, the metal recovered being brought to account, and the residue after being prepared for sale was disposed of by tender as in former years.

Coining Department.

Both Rolling Rooms were engaged during the greater part of the year, and the quantity of gauged fillets forwarded to the Adjusting and Cutting Room was as follows :—

For Imperial coinages—		
Gold	3,334,326	ounces.
Silver	5,899,866	„
Bronze	101¼	tons.
For Colonial coinages—		
Silver	4,336,701	ounces.
Bronze	18¼	tons.
For Medals—		
Silver	2,605	ounces.

In the Cutting Room gold and silver blanks for the Imperial coinage were produced in the following proportions :—

		Ounces.	
Gold —Sovereigns		1,375,818	
Half-sovereigns ...		676,919	
		2,052,737,	or 62⅘ tons.
Silver—Crowns		180,008	
Half-crowns ...		872,499	
Florins		862,815	
Shillings		1,240,062	
Sixpences		328,729	
Threepences ...		127,696	
Maundy		409	
		3,612,218,	or 110⅔ tons.

The weight of the silver blanks required for various war medals was 1,103 ounces, and that of bronze blanks for the Imperial coinage was as follows :—

Bronze—Pence	$43\frac{1}{2}$	tons.
Halfpence	$12\frac{1}{2}$	„
Farthings	$6\frac{3}{4}$	„
	$62\frac{3}{4}$	„

Colonial silver coinages formed a considerable proportion of the work of the Department, requisitions having been received from British Guiana, British Honduras, Canada, Ceylon, Hong Kong, Newfoundland, and the Straits Settlements. The total amount required was considerably in excess of the average of recent years.

The weight of silver blanks cut for these coinages amounted to 2,485,843 ounces, or 76 tons, of which amount no less than 1,844,277 ounces were required for the Hong Kong subsidiary currency.

Four bronze coinages were executed during the year, viz., one for British Honduras, one for Canada, one for Jersey, and one for Newfoundland, amounting together to eleven tons ; also a nickel coinage was undertaken for Jamaica. The nickel blanks for this coinage were purchased as in former years from the "Mint, Birmingham."

Coins of forty-four denominations were struck in the Coining Press Room, and the total number of pieces produced during the year was 66,092,432, being about twenty millions less than those produced in the previous year. The number of dies used for the Imperial and Colonial coinages was 1,446.

The average number of pieces struck per pair of dies was 91,414, the highest average yet attained in this Department. This large increase is in great part due to the very low relief of the dies bearing the new designs adopted for the Imperial coinage early in 1893.

The usual statements showing the number of coins struck and of dies used, together with the average obtained per pair of dies of the various denominations for the Imperial and Colonial coinages during each of the last three years, are appended.

Of the number of coins received in the Weighing Room 61,918,113 pieces were passed for issue. The number rejected on account of incorrect weight or other defects was 4,174,319 or 6·31

per cent. of the total number received, as against 9·25 per cent. in the year 1893.

A table has been prepared showing the number and nominal value of the good coins struck during the past twenty-five years, and forms Appendix III. on pages 74-5. The total number of such pieces struck during that period amounts to 1,104,895,292, and their value, real and nominal, is 131,158,870*l.*

It will be observed that the largest annual coinage of gold was that of 1892, owing to the recoinage in accordance with the provisions of the Coinage Act, 1891. Since the date of the reorganization of the Mint, 1882, coinage operations have steadily increased, the greatest amount being coined in the year 1889.

Machinery Department.

The Artificers were fully employed during the year in executing necessary repairs throughout the Department.

Two of the large engines were thoroughly examined and cleaned, the Corliss valves adjusted, and new india-rubber valves fitted to the air-pumps.

A pair of rejected 10-inch rolls, the necks of which had been broken in the Rolling Mill, were again rendered serviceable by reducing their length from 10 inches to 6 inches and forming new bearings, a pair of steel pinions 10½ inches in diameter and 3 inches thick being made and fitted to their ends. This pair of rolls has been in work for several months and is giving most satisfactory results.

In the Coining Press Room all the presses were taken to pieces, repaired, and adjusted, several being fitted with new steel knuckle-joints.

One complete set of new moulds for casting sovereign bars, two entire sets for half-crown bars, and two entire sets for sixpenny bars were finished during the year.

The electric light has been further extended, twenty lamps having been added in the Assay Office and twelve in various other departments. There was thus an increase during the year of thirty-two lamps, making a total of 515 incandescent lamps now in use.

Die Department.

During the year 1,792 dies, 15 matrices, and 35 punches were sunk for striking Imperial coins; this number of dies includes 152 for the Sydney Mint, and 150 for Melbourne. In addition to the above, 26 matrices, 43 punches, and 1,067 dies were sunk for the various Colonial coinages, together with 37 matrices, punches, and dies for striking the medals specified below. Of the above-named dies, 94 were old dies re-topped and again finished for coining.

Dies were engraved and prepared for striking, in accordance with the local Ordinance (Appendix XVI.), the new silver subsidiary coins for British Honduras, consisting of fifty-cent, twenty-five-cent, ten-cent, and five-cent pieces.

In the Medal Department the number of war-medals struck was 2,094; and the numbers of bars and clasps produced were 2,094 and 284 respectively, while the number of bars affixed to medals was 2,094, and of clasps, 183.

Beside the war-medals, 139 gold, silver, and bronze medals were prepared for the Board of Trade, the University of London, the Royal Society, and the Royal Engineers' Institute.

The issue of "specimen" coins of the new designs to private applicants which was referred to in my Memorandum for 1893, was brought to a close during the year. The total number of pieces issued since the designs were adopted is shown in the following table:—

Metal.	Number of sets.	Number of separate pieces.	Total number of pieces issued.
Gold	773	95	3,187
Silver	1,312	23	7,895
Total	2,085	118	11,082

In September 1894, the Secretary of State for War authorised the preparation of new dies for medals to be granted to non-commissioned officers and men for "Long Service" in the Home and Colonial Volunteer Forces. The designs having been submitted to Her Majesty and approved, the requisite matrices and punches were engraved by Mr. G. W. De Saulles, Engraver to the Mint, and working dies, which were prepared before the

close of the year, were forwarded to Messrs. Jenkins and Sons, Birmingham, who had been entrusted with the manufacture of the medals.

The obverse of the medal bears the effigy of Her Majesty, with the words "Victoria Regina" on that for Home Volunteers, and the words "Victoria Regina et Imperatrix" on that for Indian and Colonial Volunteers. The reverse in both cases bears a scroll, with the inscription "For Long Service in the Volunteer Force," behind which is a wreath composed of palm and laurel.

ROBERT A. HILL,
Superintendent of the Operative Department.

28*th March*, 1895.

STATEMENT of the Numbers and Denominations of Imperial Pieces coined, with the Numbers of Dies used in their production, during the Years 1892, 1893, and 1894.

Denomination.	1892.			1893.			1894.		
	Number of Pieces coined.	Number of Dies used.	Number of Pieces struck per Pair of Dies.	Number of Pieces coined.	Number of Dies used.	Number of Pieces struck per Pair of Dies.	Number of Pieces coined.	Number of Dies used.	Number of Pieces struck per Pair of Dies.
		O. R.			O. R.			O. R.	
Five-pound pieces	—	—	—	21,729	3+2	8,692	—	—	—
Two-pound pieces	—	—	—	65,226	6+3	14,494	—	—	—
Sovereigns	11,661,597	199+163	64,429	10,730,448	321+230	38,949	5,349,671	98+71	63,309
Half-sovereigns	23,039,768	548+317	53,271	6,426,798	221+150	34,645	5,311,663	117+52	62,860
Crowns	503,694	40+21	16,514	590,651	94+78	6,868	157,567	4+7	28,649
Half-crowns	1,826,809	99+51	24,357	1,902,821	109+69	21,380	1,625,502	30+13	75,605
Florins	302,460	15+20	17,283	1,778,058	38+39	46,184	2,033,718	20+26	88,422
Shillings	4,848,116	109+78	51,852	7,352,825	288+271	26,306	6,207,156	57+54	111,841
Sixpences	6,824,246	113+110	61,204	7,350,349	144+113	57,201	3,564,768	32+28	118,826
Threepences	2,840,623	126+48	32,651	3,197,160	142+64	31,040	1,685,923	39+10	68,813
Maundy Fourpences ...	9,344	1+1	9,344	22,645	5+2	6,470	9,483	1+1	9,483
„ Threepences ...	11,000	1+1	11,000	17,807	2+2	8,903	10,000	1+1	10,000
„ Twopences ...	13,164	2+1	8,776	32,357	8+3	5,883	13,502	2+1	9,001
„ Pence	18,071	17+3	1,807	51,520	38+12	2,060	21,176	3+2	8,470
Pence	10,766,547	146+282	50,311	8,447,214	99+217	53,464	4,023,204	20+55	107,285
Halfpence	2,611,825	48+74	42,817	7,265,485	105+158	55,251	1,825,945	9+18	135,255
Farthings	926,610	13+18	59,781	3,971,460	77+52	61,573	2,435,320	24+23	103,631
	66,203,874	1,477+1,188 *2,665	49,683 (Average)	59,224,553	1,700+1,465 †3,165	37,424 (Average)	34,274,598	457+362 ‡819	83,699 (Average)

* Including 148 worn dies re-sunk, and again finished for coining. † Including 136 worn dies re-sunk, and again finished for coining.
‡ Including 94 worn dies re-sunk, and again finished for coining.

STATEMENT of the Numbers and Denominations of Colonial Pieces coined, with the Numbers of Dies used in their production, during the Years 1892, 1893, and 1894.

Denomination.	1892.			1893.			1894.		
	Number of Pieces coined.	Number of Dies used.	Number of Pieces struck per Pair of Dies.	Number of Pieces coined.	Number of Dies used.	Number of Pieces struck per Pair of Dies.	Number of Pieces coined.	Number of Dies used.	Number of Pieces struck per Pair of Dies.
British Guiana and West Indies :—		O. R.			O. R.			O. R.	
Fourpences	—	—	—	—	—	—	156,020	3+4	44,577
British Honduras :—									
Fifty cents	—	—	—	—	—	—	43,444	1+1	43,444
Twenty-five cents	—	—	—	—	—	—	52,557	1+1	52,557
Ten cents	—	—	—	—	—	—	128,253	1+1	128,253
Five cents	—	—	—	—	—	—	136,889	4+2	45,630
Cents	—	—	—	—	—	—	113,200	1+1	113,200
Canada :—									
Fifty cents	159,881	10+8	17,765	—	—	—	33,534	1+1	33,534
Twenty-five cents	548,404	12+18	36,560	101,739	2+2	50,869	228,483	3+2	91,393
Ten cents	526,284	15+14	35,941	508,857	10+9	53,564	508,224	5+6	92,404
Five cents	864,865	32+14	37,531	1,715,742	50+19	49,732	490.240	16+7	42,630
Cents	1,242,940	30+6	69,052	2,045,895	86+40	32,474	1,028,665	27+11	54,140
Ceylon :—									
Fifty cents	268,604	24+18	12,791	817,118	24+14	43,006	—	—	—
Twenty cents	534,912	17+14	34,510	1,655,322	33+16	67,564	—	—	—
Ten cents	2,806,677	100+57	35,754	2,605,935	139+57	26,591	3,090,460	67+18	72,717
Hong Kong :—									
Fifty cents	94,131	9+8	11,074	170,305	22+27	6,951	138,592	8+12	13,859
Twenty cents	466,655	15+17	29,166	784,966	18+25	36,510	673,186	4+4	168,296
Ten cents	5,557,931	86+78	67,780	11,681,874	245+146	59,754	16,543,610	125+80	161,401
Five cents	4,208,043	158+64	37,910	3,010,968	115+49	36,719	4,648,958	82+34	80,154

Jamaica :—										
Pence	—	—	—	24,578	1+1	24,578	38,352	1+1	38,352
Halfpence	—	—	—	144,830	5+3	36,208	99,785	1+1	99,785
Farthings	—	—	—	96,750	4+7	17,591	151,200	1+1	151,200
Jersey :—										
Pence...	—	—	—	—	—	—	193,869	2+3	77,548
Halfpence	—	—	—	—	—	—	125,440	2+1	83,627
Newfoundland :—										
Fifty cents	—	—	—	—	—	—	43,711	1+1	43,711
Twenty cents	—	—	—	—	—	—	110,687	1+1	110,687
Ten cents	—	—	—	—	—	—	106,702	1+1	106,702
Five cents	—	—	—	—	—	—	164,264	1+5	54,755
Cents	—	—	—	—	—	—	204,885	4+5	45,530
Straits Settlements :—										
Fifty cents	—	—	—	24,197	0+2	24,197	56,490	2+1	37,660
Twenty cents	—	—	—	311,308	8+8	38,913	517,087	8+5	79,552
Ten cents	—	—	—	990,753	17+15	61,922	1,652,921	19+11	110,195
Five cents	—	—	—	455,591	10+8	50,621	338,126	10+2	56,354
	17,279,327	508+316 824	41,940 Average	27,146,728	789+448 1,237	43,891 Average	31,817,834	403+224 627	101,492 Average

Total Number of Pieces coined in the year 1894.

		Dies used. Obverse.	Dies used. Reverse.	
Imperial	34,274,598	457+362		
Colonial	31,817,834	403+224		
	66,092,432	860+586	=	1,446

Average number of pieces struck per pair of dies 91,414

No. II.

Memorandum by Mr. Roberts-Austen, C.B., F.R.S., Chemist and Assayer of the Mint.

The appended statement gives the number of assays made in this Office from the 1st January to the 31st December, 1894:—

Gold.

Assays of ingots	—	
„ bars	6,916	
„ coin	2,470	
Check assays on fine gold	615	
		10,001

Silver.

Assays of ingots	4,511	
„ bars	4,144	
„ coin	1,930	
Check assays on fine silver	679	
		11,264
Total number of assays made during the year ...		21,265

The number made in 1893 amounted to 27,044.

As has been the case in previous years, samples of the pieces struck at Sydney and Melbourne proved on being assayed in this Office that the coins issued by those Branches of the Royal Mint approximate very closely to the standard prescribed by law. The average composition of the Pyx coins from the Mints at Calcutta and Bombay, received from the India Office, was also satisfactory.

Birmingham, Sheffield, and Chester Diets.

The annual examination of portions of metal removed from gold and silver wares, and transmitted to this Office by the Wardens of the Assay Offices at Birmingham, Sheffield, and Chester, was made on the 13th of July last. The diet from the Assay Office at Chester was, in accordance with an arrangement sanctioned by the Treasury, tested with those from Birmingham and Sheffield. The results were in all cases perfectly satisfactory.

The following figures, in continuation of those given in previous Reports, show the number of ounces of gold and silver wares assayed and marked in each of the last five years :—

	1890.	1891.	1892.	1893.	1894.
	—	—	—	—	—
	ozs.	ozs.	ozs.	ozs.	ozs.
Birmingham Gold Wares ...	193,426	230,136	228,018	229,016	223,759
„ Silver Wares	1,098,250	1,240,982	1,347,275	1,276,317	1,401,449
Sheffield Silver Wares ...	207,739	311,437	341,853	404,697	496,146
Chester Gold Wares	51,166	53,715	55,789	61,318	62,442
„ Silver Wares ...	248,212	246,909	233,491	208,388	227,250

Examination of Candidate for Appointment in the Indian Mints.

At the request of the Secretary of State for India, Surgeon-Captain C. T. Hudson, a candidate for an appointment in the Assay Department of the Indian Mints, worked in the Laboratory of the Royal Mint during a period of one month, and, after examination, obtained a certificate of ability to make trustworthy assays of gold and silver. He had already passed through the prescribed course at the Royal School of Mines.

Re-arrangement of the Assay Department.

The changes made in the organization of the Assay Department in the years 1871 and 1882, which have been described in previous Memoranda,* resulted in its concentration in the latter year in one

* Second Annual Report (1871), page 36. Twelfth Annual Report (1881), page 46.

of the two Assay Offices which were originally provided at either end of the main building when the Mint was erected on its present site in 1810. The reconstruction of the Operative Department, and the duplication of the machinery, also effected in 1882, as well as the provisions of the Coinage Act of 1891, greatly increased the work of the Assay Department, and it became evident that the space available in the single Assay Office was wholly inadequate. An opportunity was, however, afforded of incorporating one of the official residences with the Assay Office which was abandoned in 1882, and the Assay Department was therefore re-arranged during the past year. Although only one additional room was gained by the transfer, the area afforded by the new arrangement is considerably greater than was formerly available. The disposition of the various rooms is, moreover, very convenient, and the Assay Department will, when the changes are complete, compare favourably with that of any other Mint.

Scientific Researches.

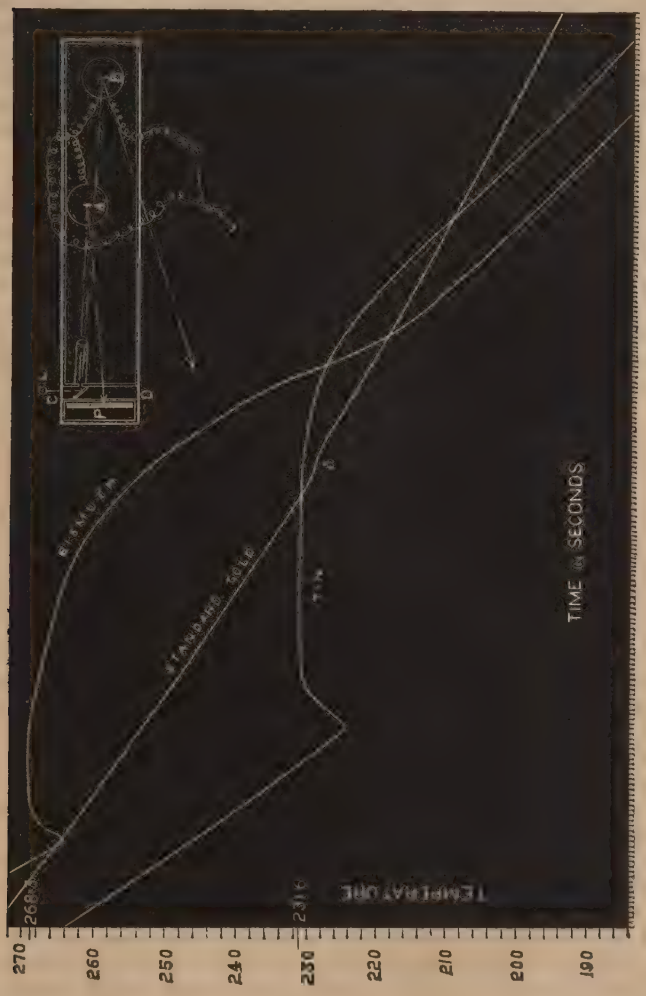
Notwithstanding the difficulties incidental to the transfer of the Assay Department, the past year has been fruitful in scientific investigations.

An elaborate research on the diffusion of liquid metals in each other, which has from time to time occupied my attention during the past ten years, has just been completed and will be communicated at once to the Royal Society.

The recording pyrometer already described in a previous Report* has continued to be the main appliance by the aid of which researches have been conducted, and the efforts made to increase its sensitiveness have led to some results of much interest and importance. A description of the method adopted to secure increased delicacy in the recording pyrometer would involve reference to the drawings of the instrument give in my Memorandum for 1892, but the general nature of this method is sufficiently indicated by the diagram in the corner of the accompanying plate, showing, in plan, the general disposition of the pyrometer. It will be evident that two galvanometers, A, B, may be used simultaneously, the rays of light from the common source, L, being reflected from their respective mirrors and passing through the single horizontal slit, C D, on to a photographic plate, P, which moves vertically in front of the slit. One of these galvanometers, A, has a much greater resistance, and consequently less delicacy, than the other, so that while the line recorded on the moving sensitized plate from its mirror comprised a range

* Twenty-third Annual Report (1892), page 67.

of, say, 1,500°, the line traced by the mirror of the other galvanometer, B, might, on the other hand, represent within the same limits, only one-tenth of this range. The angular deflection of the first mirror, A, would therefore, for a given change of



temperature, not exceed the limits of the length of the slit, while that of the mirror of the delicate galvanometer, B, would cover a far larger range. Both galvanometers are connected "in parallel" with the same thermo-junction, J, and, obviously, any definite

portion of the extended range which it is desirable to project on to the sensitized plate can be easily caught by a suitable adjustment of the zero of the galvanometer, B. If, therefore, the thermo-junction, J, is placed in a mass of metal cooling from, say, an initial temperature of 1,200°, the whole of the curve which represents its cooling can be caught on the sensitized plate and traced by the light from the mirror of the less delicate galvanometer, A, while only a portion of this curve, greatly magnified, is recorded by the spot of light from the more delicate galvanometer, B. The first curve, derived from the galvanometer A will enable the range of temperature represented by the reflection from the galvanometer B to be calibrated.

This new method of investigation renders it possible to obtain information as to the molecular changes which take place in a mass of metal from the moment it begins to cool until it is solid, and even after it has become so. The curves on the plate will serve as an illustration of the use of the method, the one marked Standard Gold showing the effect of the presence of a small amount of bismuth, which, as is well known, renders gold brittle and unfit for coinage. Standard gold solidifies at a temperature of 946° C., and the point in the curve corresponding to this temperature would be far above the upper limit of the plate. The small horizontal break in this curve at *a*, which would be invisible on the curve traced by the less sensitive galvanometer, affords evidence that bismuth, probably associated with a small amount of gold, remains fluid to a very low temperature. It is easy to fix this temperature by obtaining on the same sensitized plate cooling curves of pure bismuth and pure tin, metals which are known to solidify at 268° C. and 231° C. respectively. These points of solidification are well shown on the respective curves, and it will be evident that in each case the phenomenon of "surfusion" is well marked, both bismuth and tin having cooled below their respective freezing points before solidification ensued. The point at which the bismuth present in standard gold solidifies proves to be 228° C., which is below the solidifying point of tin. This singular fact throws considerable light on the cause of brittleness in gold, as the distribution throughout a mass of gold of a small amount of an impurity, which remains fluid long after the main mass has become solid, favours the production of a crystalline, and therefore brittle, structure.

Many analogous experiments have already been made, and they have led to an important generalization on the connection between the tensile strength of metals and the temperature at which metallic and other impurities in them become solid. Briefly stated, this generalization is as follows. If the solidifying point of the added element is much lower than that of the mass, the metal as a whole will be greatly weakened, while in the contrary case the metal will be strengthened, often to a remarkable extent. It must not, however, be supposed that the action of the added element is solely

due to its degree of fusibility, as cases in which such an explanation does not apply are numerous, but this question is still under investigation.

Dr. Rose, whose research on the relation between gold and chlorine was referred to in my last Memorandum, has continued and almost completed his investigation. He finds that gold can be converted into chloride of gold and distilled in a current of dry chlorine at all temperatures between 150° and 1100° C., and that gold trichloride begins to decompose in air at about 70° C., its pressure of dissociation being just perceptible at that temperature. The decomposition of the chloride is, however, slow at all temperatures below 180°. These facts are of special interest, as they go far to explain the loss of gold in conducting Miller's process, and in the roasting of gold ores with salt, a metallurgical operation of great industrial importance. The details of the experiments will shortly be submitted to the Chemical Society.

W. Chandler Roberts-Austen,

Chemist and Assayer of the Mint.

26th March, 1895.

No. III.

Good Coins Struck* at the Royal Mint, London.

A.—*Coinage of the Year* 1894.

IMPERIAL.

Denomination.	Number of Pieces struck.		Nominal Value.					
			£	s.	d.	£	s.	d.
Gold —Sovereigns	3,782,611		3,782,611	0	0			
Half-sovereigns ...	3,794,591		1,897,295	10	0			
		7,577,202				5,679,906	10	0
Silver —Crowns	144,906		36,226	10	0			
Half-crowns ...	1,524,960		190,620	0	0			
Florins	1,952,842		195,284	4	0			
Shillings	5,953,152		297,657	12	0			
Sixpences	3,467,704		86,692	12	0			
Fourpences (Maundy only).	9,385		156	8	4			
Threepences ...	1,617,579		20,219	14	9			
Twopences (Maundy only).	12,099		100	16	6			
Pence (Maundy only)	18,391		76	12	7			
		14,701,018				827,034	10	2
Bronze—Pence	3,883,452		16,181	1	0			
Halfpence	1,767,635		3,682	11	5½			
Farthings	2,396,770		2,496	12	8½			
		8,047,857				22,360	5	2
Total		30,326,077				£6,529,301	5	4

COLONIAL.

Denomination.	Number of Pieces struck.		Nominal Value.					
			£	s.	d.	£	s.	d.
British Guiana and West Indies :—								
Silver —Fourpences ...	120,000	120,000	2,000	0	0	2,000	0	0
British Honduras :—								
Silver —Fifty cents ...	38,000		3,904	2	2			
Twenty-five cents	48,000		2,465	15	1			
Ten cents... ...	126,000		2,589	0	10			
Five cents ...	128,000		1,315	1	4			
		340,000				10,273	19	5
Bronze—Cents	50,000	50,000	102	14	9	102	14	9
Carried forward ...		510,000				£12,376	14	2

* It should be explained that the term "struck," as here employed, has reference to the operation of coinage generally, and therefore includes the weighing and examination to eliminate defective pieces which necessarily take place after the coins have left the press. Thus the figures on this and the three following pages give the numbers of coins *prepared for issue* in the Operative Department within the corresponding years.

COLONIAL—*continued.*

Denomination.	Number of Pieces struck.		Nominal Value.					
			£	s.	d.	£	s.	d.
Brought forward ...		510,000				12,376	14	2
Canada :—								
Silver —Fifty cents ...	29,036		2,983	3	0			
Twenty-five cents	220,000		11,301	7	5			
Ten cents... ...	500,000		10,273	19	5			
Five cents ...	500,000		5,136	19	9			
		1,249,036				29,695	9	7
Bronze—Cents	1,000,000	1,000,000	2,054	15	11	2,054	15	11
Ceylon :—								
Silver —Ten cents	3,000,000	3,000,000	17,656	5	0	17,656	5	0
Hong Kong :—								
Silver —Fifty cents ...	130,000		7,041	13	4			
Twenty cents ...	650,000		14,083	6	8			
Ten cents... ...	16,750,000		181,458	6	8			
Five cents ...	4,600,000		24,916	13	4			
		22,130,000				227,500	0	0
Jamaica :—								
Nickel —Pence	36,000		150	0	0			
Halfpence ...	96,000		200	0	0			
Farthings ...	144,000		150	0	0			
		276,000				500	0	0
Jersey :—								
Bronze—Pence	180,000		750	0	0			
Halfpence ...	120,000		250	0	0			
		300,000				1,000	0	0
Newfoundland :—								
Silver—Fifty cents ...	40,000		4,166	13	4			
Twenty cents ...	100,000		4,166	13	4			
Ten cents	100,000		2,083	6	8			
Five cents ...	160,000		1,666	13	4			
		400,000				12,083	6	8
Bronze—Cents	200,000	200,000	416	13	4	416	13	4
Straits Settlements :—								
Silver —Fifty cents ...	52,000		2,816	13	4			
Twenty cents ...	495,000		10,725	0	0			
Ten cents	1,640,000		17,766	13	4			
Five cents ...	340,000		1,841	13	4			
		2,527,000				33,150	0	0
Total		31,592,036				£336,433	4	8

SUMMARY.

——	Number.	Value.		
		£	s.	d.
Imperial	30,326,077	6,529,301	5	4
Colonial	31,592,036	336,433	4	8
Total	61,918,113	£6,865,734	10	0

B.—*Coinage of each Year*

(Exclusive of Coins struck, under the

Year.	IMPERIAL.					
	Gold.		Silver.		Bronze.	
	Number.	Value.	Number.	Value.	Number.	Value.
		£		£		£
1870	3,349,504	2,769,732	4,334,356	209,683	10,045,761	32,793
1871	10,830,220	9,798,735	13,021,086	692,335	2,365,598	7,616
1872	16,735,335	15,111,021	20,795,281	1,265,780	15,304,382	47,341
1873	4,295,265	3,304,740	21,083,058	1,082,424	15,124,700	45,847
1874	2,405,145	1,462,929	18,012,477	874,245	6,969,520	26,232
1875	516,240	258,120	13,230,387	597,541	16,834,615	56,603
1876	6,104,053	4,711,460	4,972,997	234,232	—	—
1877	2,197,482	1,098,741	10,824,396	407,823	14,834,252	50,956
1878	3,173,216	2,132,245	11,451,469	614,427	8,198,545	18,664
1879	55,214	37,614	12,618,929	567,125	15,126,201	43,550
1880	4,659,129	4,154,604	13,885,898	744,829	7,267,006	19,473
1881	—	—	19,640,585	1,004,324	7,804,547	17,416
1882	—	—	3,679,292	206,755	—	—
1883	2,870,457	1,435,228	23,204,914	1,272,025	10,366,843	33,417
1884	2,903,391	2,336,513	13,715,528	664,433	24,474,382	69,346
1885	5,186,594	2,952,159	16,588,138	727,571	21,188,744	53,361
1886	—	—	12,487,669	420,416	22,441,704	51,345
1887	2,128,239	1,999,075	14,497,960	851,154	17,357,190	45,837
1888	2,277,424	2,277,424	12,752,398	755,113	13,826,340	37,516
1889	7,257,455	7,257,455	31,174,746	2,215,743	20,307,971	68,474
1890	8,795,910	7,662,898	29,374,990	1,708,415	28,718,145	89,547
1891	7,408,762	6,869,119	22,746,107	1,049,113	36,037,911	107,175
1892	20,785,206	13,944,963	15,901,395	773,354	13,867,246	49,844
1893	11,397,502	9,318,022	21,469,117	1,089,708	19,295,401	53,135
1894	7,577,202	5,679,906	14,701,018	827,035	8,047,857	22,360
Total	132,908,945	106,572,703	396,164,191	20,855,603	355,804,861	1,047,848

Royal Mint,
14th March, 1895.

from 1870 *to* 1894 *inclusive.*

supervision of the Mint, at Birmingham.)

Total.		COLONIAL.		Grand Total.	
Number.	Value.	Number.	Value.	Number.	Value.
	£		£		£
17,729,621	3,012,208	6,610,000	170,750	24,339,621	3,182,958
26,216,904	10,498,686	3,805,500	81,375	30,022,404	10,580,061
52,834,998	16,424,142	6,050	2,521	52,841,048	16,426,663
40,503,023	4,433,011	1,343,246	25,899	41,846,269	4,458,910
27,387,142	2,363,406	80,000	8,333	27,467,142	2,371,739
30,581,242	912,264	—	—	30,581,242	912,264
11,077,050	4,945,692	162,000	56	11,239,050	4,945,748
27,856,130	1,557,520	2,275,000	10,417	30,131,130	1,567,937
22,823,230	2,765,336	1,668,000	20,454	24,491,230	2,785,790
27,800,344	648,289	2,250,000	14,375	30,050,344	662,664
25,812,033	4,918,906	1,058,500	7,350	26,870,533	4,926,256
27,445,132	1,021,740	2,906,153	41,229	30,351,285	1,062,969
3,679,292	206,755	—	—	3,679,292	206,755
36,442,214	2,740,670	2,677,500	34,792	39,119,714	2,775,462
41,093,301	3,070,292	15,270,000	87,674	56,363,301	3,157,966
42,963,476	3,733,091	20,530,000	157,062	63,493,476	3,890,153
34,929,373	471,761	11,699,200	170,284	46,628,573	642,045
33,983,389	2,896,066	9,385,654	118,745	43,369,043	3,014,811
28,856,162	3,070,053	23,297,538	293,471	52,153,700	3,363,524
58,740,172	9,541,672	14,903,381	186,472	73,643,553	9,728,144
66,889,045	9,460,860	4,005,000	52,875	70,894,045	9,513,735
66,192,780	8,025,407	21,493,537	299,895	87,686,317	8,325,302
50,553,847	14,768,161	16,781,000	233,595	67,334,847	15,001,756
52,162,020	10,460,865	26,218,000	328,659	78,380,020	10,789,524
30,326,077	6,529,301	31,592,036	336,433	61,918,113	6,865,734
884,877,997	128,476,154	220,017,295	2,682,716	1,104,895,292	131,158,870

HORACE SEYMOUR,
Deputy Master of the Mint.

No. IV.

General Account of Expenses and Receipts.

Abstract Statement showing the payments in the Year ended the 31st December, 1894, for the Salaries and Expenses of the Royal Mint; the amounts of Profit or Loss resulting in the Year on account of the Silver and Bronze Coinages (as per Accounts appended); and the amount realised by the sale of Sweepings from the Gold Coinage, and other miscellaneous receipts of the Mint payable to the Exchequer.

	£	s.	d.	£	s.	d.
Payments in the year for salaries and expenses, viz. :—						
Salaries, wages, and allowances	23,612	6	4			
Police	1,041	14	4			
Incidental office expenses	98	13	6			
Machinery and repairs	1,319	14	10			
Incidental coinage expenses	4,825	2	0			
Brokerage	312	16	6			
Supply of silver and bronze coin to Colonies	2,139	2	11			
				33,349	10	5
Superannuation and compensation allowances				4,955	6	3
Amount of expenditure incurred in the year by other Departments on account of the Mint, viz. :—						
By the Office of Works, for repairs of buildings, fuel, gas, &c.	4,439	15	10			
By the Stationery Office, for stationery, &c.	215	0	0			

	£	s.	d.
Profit on silver bullion purchased in the year for coinage (as per Account, page 78)	342,040	10	3
Profit on bronze coinage (as per Account, page 79) ...	18,380	4	3
Amount received for sweepings from the gold coinage	2,091	0	5
Miscellaneous receipts, viz. :—			
For dies supplied to the Sydney and Melbourne Mints	113	5	0
For striking medals, making assays, &c.	232	10	3
For charges for Colonial coinages ...	11,307	4	2
For rent of Refinery	495	2	6

By the Treasury, in lieu of rates			1,452	1	8			For old stores		65	11	0			
By the Exchequer and Audit Department for auditing accounts			217	10	0			For interest on Melbourne Mint Banking Account (Silver Coin)		343	6	4			
By the General Post Office, for postage, &c.			110	17	10			For electric light supplied to residences in the Mint		24	11	0			
						6,435	5	4						12,581	10	3
Cost of alloy metal for gold coinage						25	0	11								
Loss on gold coinage						5,625	13	11								
Loss on worn silver coin :—		£	s.	d.												
Exchanged in London		40,521	1	4												
Do. at the Sydney Mint		302	2	5												
Do. at the Melbourne Mint		143	7	7												
						40,966	11	4								
Interest at 3 per cent. on average debt, £275,417, due by the Mint to the Exchequer for advances for purchase of bullion during the year						8,262	0	0								
Excess of receipts over expenses in the year ended 31st December, 1894						275,473	17	0								
						£375,093	5	2						£375,093	5	2

Royal Mint,
14th March, 1895.

HORACE SEYMOUR,
Deputy Master of the Mint.

No. V.

Silver Coinage Account.

Account of the payments made in the Year ended the 31st December, 1894, for the purchase of Silver Bullion and for worn Silver Coin exchanged; the amount received for Silver Coin sold; and the value of Silver Coin and Bullion in store at the commencement and close of the Year; showing the amount of Profit realised on the Silver Bullion purchased for Coinage, and the Loss resulting from the exchange of worn Silver Coin, in the Year.

	Silver Bullion.	Worn Silver Coin.
	£ s. d.	£ s. d.
Mint value of silver coin and bullion in store at the commencement of the year :—		
£ s. d.		
Coin 170,567 16 3		
Bullion ... 38,242 3 11		
	208,810 0 2	
Amount paid in the year for silver bullion purchased	273,290 11 7	
Mint value of worn silver coin melted into bullion, transferred as per contra	348,811 8 2	
Amount paid for metal for alloy ...	861 17 6	
Amount paid in exchange for worn silver coin at the nominal value (1,268,405·16 oz.)		389,777 19 6
Profit on silver bullion purchased for coinage	342,040 10 3	
£	1,173,814 7 8	389,777 19 6

	Silver Bullion.	Worn Silver Coin.
	£ s. d.	£ s. d.
Silver coin issued during the year at its nominal value	944,856 0 0	
Amount received for sweepings ...	148 19 1	
Mint value of silver coin melted into bullion (1,268,405·16 oz. at 5s. 6d. per oz.), transferred to silver bullion account as per contra		348,811 8 2
Loss on worn silver coin exchanged...		40,966 11 4
Mint value of silver coin and bullion in store at the end of the year :—		
New coin at its nominal value ... £ 45,550 8 9		
Bullion at the Mint value of 5s. 6d. per oz. 183,258 19 10		
	228,809 8 7	
£	1,173,814 7 8	389,777 19 6

	£ s. d.	£ s. d.
Seignorage on bullion purchased	343,645 2 4	
Amount received for sweepings	148 19 1	
		343,794 1 5
Deduct :—		
Waste (partially recoverable in sweepings)	891 13 8	
Amount paid for alloy metal...	861 17 6	
		1,753 11 2
Profit, as above, on silver bullion purchased		342,040 10 3

Royal Mint,
14th March, 1895.

Horace Seymour,
Deputy Master of the Mint.

No. VI.

Bronze Coinage Account.

Account of the payments made in the Year ended the 31st December, 1894, for the purchase of metal for the Bronze Coinage; the amount received for Bronze Coin; and the value of Bronze Coin and Metal in store at the commencement and close of the Year; showing the amount of Profit or Loss which has resulted in the Year.

	£	s.	d.		£	s.	d.
Value of bronze coin and metal in store at the commencement of the year:—				Bronze coin issued during the year at its nominal value ...	33,485	0	0
Bronze coin (at its nominal value) ...	21,000	2	11	Value of bronze coin and metal in store at the end of the year:—			
*Bronze bars (at the Mint value)	6,018	6	10	Bronze coin (at its nominal value) ...	10,125	0	9
Tin (at the market value of the metal)...	43	6	5	*Bronze bars (at the Mint value)... ...	4,596	15	6
Zinc (do.)	11	8	1	Tin (at the market value of the metal)...	35	4	2
				Zinc (do.)	11	8	1
	27,073	4	3		14,768	8	6
Amount paid in the year for bronze metal ...	2,800	0	0				
Profit on bronze coinage	18,380	4	3				
	£48,253	8	6		£48,253	8	6

* The value of bronze bars is calculated on the assumption that two-thirds will be coined into pence and one-third into halfpence and farthings.

Royal Mint,
14th March, 1895.

Horace Seymour,
Deputy Master of the Mint.

No. VII.

Assets and Liabilities of the Royal Mint on the 31st December, 1894.

Liabilities.

	£ s. d.	£ s. d.
Due to Her Majesty's Exchequer :—		
For Advances		220,000 0 0
For Extra Receipts :—		
Seignorage accrued on silver bullion purchased	223,775 15 4	
Profit on bronze coinage	15,264 3 11	242,375 2 3
Miscellaneous Receipts	3,335 3 0	
Less: Appropriations of Extra Receipts in aid of the Mint Vote, 1894-95, from April to December, 1894 ..	55,000 0 0	
Paid into H M. Exchequer	55,000 0 0	110,000 0 0
		132,375 2 3
Appropriations in aid of Vote, Balance in hand ...		9,091 2 4
Outstanding Drafts ...		261 6 3
Specimen Coin Account, balance		1,009 19 1
Due to Bullion Brokers on account of silver bullion delivered ...		253 4 4
Cash received for bronze coin not delivered until after 31st December, 1894		10 0 0
		£363,000 14 3

Assets.

	£ s. d.	£ s. d.
Cash at the Bank of England :—		
Cash Account	74,877 12 0	
Bullion Account.	7,569 15 9	82,447 7 9
In hands of Sub-accountant		50 0 0
Silver bullion in Mint strongholds ...	183,258 19 10	
Silver coin do. do. ...	45,550 8 9	228,809 8 7
Bronze coin in Mint strongholds ...		10,125 0 9
Due by the Sydney Branch of the Royal Mint for silver and bronze coin, &c.		7,004 14 9
Due by the Melbourne Branch of the Royal Mint for silver and bronze coin, &c.		21,871 11 4
Due by the Treasury, for payments in connection with the packing of specie for Treasury chests abroad ...		2 3 9
To be repaid from Gold Coinage Restoration Fund, being the amount paid as commission to the Bank of England for expenses connected with the withdrawal of light gold coins ...		12,665 2 0
Due by the Crown Agents for the Colonies for metal for British Honduras coinage		25 5 4
		£363,000 14 3

Royal Mint,
14th March, 1895.

Horace Seymour,
Deputy Master of the Mint.

No. VIII.

Balance of Profit or Loss on the Operations of the Mint in each Year from 1872 to 1894 inclusive.

Year.	Excess of	
	Receipts over Expenses.	Expenses over Receipts.
	£	£
1872	78,799	—
1873	27,925	—
1874	12,077	—
1875	65,052	—
1876	—	34,595
1877	19,542	—
1878	—	61,594
1879	—	40,781
1880	—	21,534
1881	77,210	—
1882	—	46,004
1883	135,713	—
1884	87,710	—
1885	73,958	—
1886	28,042	—
1887	187,753	—
1888	137,077	—
1889	780,692	—
1890	244,618	—
1891	236,516	—
1892	260,004	—
1893	206,605	—
1894	275,474	—
Total	£2,934,767	£204,508
Net annual average profit	£118,707	

Royal Mint,
14th March, 1895.

Horace Seymour,
Deputy Master of the Mint.

No. IX

Consolidated Fund Advances and Repayments.

An Account of the sums advanced in each Year from the Consolidated Fund for the purchase of Bullion for Coinage; and of the sums paid in each Year to the account of Her Majesty's Exchequer at the Bank of England in repayment thereof, from the 1st day of January, 1885, to the 31st day of December, 1894.

Date.	Amounts Advanced from the Consolidated Fund. £	£	Date.	Amounts paid into the Exchequer in Repayment of Advances. £	£	Remarks.
Balance due to Exchequer on 1st January, 1885	- -	180,000				
1885 - -	- - -	640,000	- - -	- - -	500,000	As given in detail in previous Returns.
1886 - -	- - -	355,000	- - -	- - -	405,000	
1887 - -	- - -	835,000	- - -	- - -	770,000	
1888 - -	- - -	580,000	- - -	- - -	710,000	
1889 - -	- - -	1,730,000	- - -	- - -	1,660,000	
1890 - -	- - -	1,220,000	- - -	- - -	1,125,000	
1891 - -	- - -	740,000	- - -	- - -	675,000	
1892 - -	- - -	685,000	- - -	- - -	620,000	
1893 - -	- - -	625,000	- - -	- - -	730,000	
1894 Feb. 1	100,000		1894 Mar. 29	55,000		
„ 21	50,000		June 28	100,000		
Mar. 30	75,000		Aug. 24	50,000		
May 12	10,000		Sept. 28	65,000		
June 28	10,000		Oct. 8	30,000		
Sept. 17	100,000	670,000	„ 13	50,000	645,000	
Oct. 2	100,000		„ 14	55,000		
„ 18	70,000		„ 24	50,000		
Nov. 28	55,000		„ 26	50,000		
Dec. 6	100,000		„ 30	50,000		
			Dec. 5	90,000		
			Balance due to the Exchequer on 31st December, 1894 - -		220,000	
		£8,260,000			£8,260,000	

Horace Seymour,
Deputy Master of the Mint.

Royal Mint,
14th March, 1895.

No. X.

Moneys coined, &c., in the last Ten Years.

Statement of all Gold, Silver, and Bronze Moneys of the Realm coined and delivered into Store in the Mint Office, and of the worn Silver Coin exchanged, from the 1st day of January, 1885, to the 31st day of December, 1894.

GOLD COINAGE.

Date.	Five-pound Pieces.			Two-pound Pieces.		
	Weight.	Number of Pieces.	Value.	Weight.	Number of Pieces.	Value
	ozs.		£ s. d.	ozs.		£ s. d.
1885	—	—	—	—	—	—
1886	—	—	—	—	—	—
1887	68,313·809	53,200	265,996 17 10	43,805·354	85,293	170,567 1 11
1888	—	—	—	—	—	—
1889	—	—	—	—	—	—
1890	—	—	—	—	—	—
1891	—	—	—	—	—	—
1892	—	—	—	—	—	—
1893	25,900·546	20,160	100,850 5 0	25,574·950	49,771	99,582 9 3
1894	—	—	—	—	—	—
	94,214·355	73,360	366,847 2 10	69,380·304	135,064	270,149 11 2

GOLD COINAGE—*continued.*

Date.	Sovereigns.			Half-sovereigns.			Total Value.
	Weight.	Number of Pieces.	Value.	Weight.	Number of Pieces.	Value.	
	ozs.		£ s. d.	ozs.		£ s. d.	£ s. d.
1885	181,484·653	706,685	706,655 17 4	582,162·940	4,533,605	2,266,796 18 11	2,973,452 16 3
1886	—	—	—	—	—	—	—
1887	270,054·158	1,051,500	1,051,523 7 7	106,017·948	841,200	420,594 17 8	1,908,682 5 0
1888	522,107·184	2,032,900	2,032,954 16 11	—	—	—	2,032,954 16 11
1889	1,926,363·680	7,500,700	7,500,778 11 7	—	—	—	7,500,778 11 7
1890	1,684,429·160	6,558,556	6,558,746 0 10	288,029·860	2,243,200	1,121,516 5 4	7,680,262 6 2
1891	1,587,046·756	6,179,706	6,179,563 6 1	139,693·882	1,087,884	543,933 1 1	6,723,496 7 2
1892	1,818,344·578	7,080,100	7,080,179 4 0	1,753,282·468	13,655,480	6,826,843 12 2	13,907,022 16 2
1893	1,764,351·218	6,869,800	6,869,942 11 1	564,002·692	4,392,218	2,196,085 9 8	9,266,460 15 0
1894	981,265·000	3,820,450	3,820,800 11 10	477,065·414	3,715,300	1,857,573 9 2	5,678,374 1 0
	10,735,446·387	41,800,397	41,801,144 7 3	3,912,255·204	30,468,887	15,233,343 14 0	57,671,484 15 3

SILVER COINAGE.

Date.	Crowns.			Double-florins.			Half-crowns.		
	Weight.	Number of Pieces.	Value.	Weight.	Number of Pieces.	Value.	Weight.	Number of Pieces.	Value.
	ozs.		£	ozs.		£	ozs.		£
1885	—	—	—	—	—	—	692,640	1,523,808	190,476
1886	—	—	—	—	—	—	452,160	994,752	124,344
1887	240,480	264,528	66,132	350,640	482,130	96,426	651,600	1,433,520	179,190
1888	146,880	161,568	40,392	152,640	209,880	41,976	648,720	1,427,184	178,398
1889	1,622,880	1,785,168	446,292	884,160	1,215,720	243,144	2,185,200	4,807,440	600,930
1890	888,480	977,328	244,332	568,800	782,100	156,420	1,505,720	3,312,584	414,073
1891	529,200	582,120	145,530	—	—	—	1,039,680	2,287,296	285,912
1892	430,560	473,616	118,404	—	—	—	779,040	1,713,888	214,236
1893	451,440	496,584	124,146	—	—	—	814,320	1,791,504	223,938
1894	131,760	144,936	36,234	—	—	—	681,840	1,500,048	187,506
	4,441,680	4,885,848	1,221,462	1,956,240	2,689,830	537,966	9,450,920	20,792,024	2,599,003

SILVER COINAGE—*continued.*

Date.	Florins.			Shillings.			Sixpences.		
	Weight.	Number of Pieces.	Value	Weight.	Number of Pieces.	Value.	Weight.	Number of Pieces.	Value.
	ozs.		£	ozs.		£	ozs.		£
1885	638,040	1,756,260	175,626	606,240	3,334,320	166,716	447,840	4,926,240	123,156
1886	215,280	592,020	59,202	322,560	1,774,080	88,704	247,680	2,724,480	68,112
1887	645,120	1,774,080	177,408	789,840	4,344,120	217,206	628,320	3,611,520	90,288
1888	562,320	1,546,380	154,638	844,560	4,645,080	232,254	365,040	4,015,440	100,386
1889	1,081,440	2,973,960	297,396	1,278,000	7,029,000	351,450	832,320	9,155,520	228,888
1890	612,720	1,684,980	168,498	1,588,320	8,735,760	436,788	853,200	9,385,200	234,630
1891	303,840	835,560	83,556	1,041,120	5,726,160	286,308	638 640	7,025,040	175,626
1892	102,960	283,140	28,314	853,200	4,693,600	229,680	567,360	6,240,960	156,024
1893	604,800	1,663,200	166,320	1,276,560	7,021,080	351,054	668,880	7,357,680	183,942
1894	709.920	1,952,280	195.228	1,080,000	5,940.000	297.000	314.640	3,461.040	86,526
	5,477,040	15,061,860	1,506,186	9,662,400	53,143,200	2,657,160	5,263,920	57,903,120	1,447,578

SILVER COINAGE—*continued.*

Date.	Fourpences.			Threepences.			Twopences.		
	Weight.	Number of Pieces.	Value.	Weight.	Number of Pieces.	Value.	Weight.	Number of Pieces.	Value.
	ozs.		£ s. d.	ozs.		£ s. d.	ozs.		£ s. d.
1885	252	4,158	69 6 0	235,644	5,184,168	64,802 2 0	144	4,752	39 12 0
1886	252	4,158	69 6 0	279,564	6,150,408	76,880 2 0	144	4,752	39 12 0
1887	252	4,158	69 6 0	126,204	2,776,488	34,706 2 0	144	4,752	39 12 0
1888	7,525	124,158	2,069 6 0	23,244	511,368	6,392 2 0	144	4,752	39 12 0
1889	252	4,158	69 6 0	206,124	4,534,728	56,684 2 0	144	4,752	39 12 0
1890	252	4,158	69 6 0	208,284	4,582,248	57,278 2 0	144	4,752	39 12 0
1891	252	4,158	69 6 0	288,924	6,356,328	79,454 2 0	144	4,752	39 12 0
1892	252	4,158	69 6 0	116,844	2,570,568	32,132 2 0	144	4,752	39 12 0
1893	504	8,316	138 12 0	140,808	3,097,776	38,722 4 0	288	9,504	79 4 0
1894	504	8,316	138 12 0	71,688	1,577,136	19,714 4 0	288	9,504	79 4 0
	10,297	169,896	2,831 12 0	1,697,928	37,341,216	466,765 4 0	1,728	57,024	475 4 0

SILVER COINAGE—*continued.*

Date.	PENCE. Weight.	PENCE. Number of Pieces.	PENCE. Value.	TOTAL VALUE of Silver Coined.	TOTAL AMOUNT Paid for Silver Bullion.
	ozs.		£ s. d.	£ s. d.	£ s. d.
1885	120	7,920	33 0 0	720,918 0 0	348,735 10 11
1886	120	7,920	33 0 0	417,384 0 0	158,054 18 5
1887	120	7,920	33 0 0	861,498 0 0	480,195 0 10
1888	120	7,920	33 0 0	756,578 0 0	331,275 11 8
1889	120	7,920	33 0 0	2,224,926 0 0	1,480,974 14 7
1890	120	7,920	33 0 0	1,712,161 0 0	907,147 0 5
1891	120	7,920	33 0 0	1,056,528 0 0	523,361 2 5
1892	120	7,920	33 0 0	778,932 0 0	439,454 2 4
1893	240	15,840	66 0 0	1,088,406 0 0	334,586 12 1
1894	**240**	**15,840**	**66 0 0**	**822,492 0 0**	**273,290 11 7**
	1,440	95,040	396 0 0	10,439,823 0 0	5,277,075 5 3

BRONZE COINAGE.

Date.	PENCE. Weight.	PENCE. Number of Pieces.	PENCE. Value.	HALFPENCE. Weight.	HALFPENCE. Number of Pieces.	HALFPENCE. Value.	FARTHINGS. Weight.	FARTHINGS. Number of Pieces.	FARTHINGS. Value.	TOTAL VALUE of Bronze Coined.	TOTAL AMOUNT Paid for Bronze Bullion.
	Tons		£	Tons		£ s. d.	Tons		£ s. d.	£ s. d.	£ s. d.
1885	76	8,171,520	34,048	48	8,601,600	17,920 0 0	15	5,376,000	5,600 0 0	57,568 0 0	8,724 19 11
1886	57	6,128,640	25,536	49	8,780,800	18,293 6 8	21	7,526,400	7,840 0 0	51,669 6 8	5,637 10 0
1887	50	5,376,000	22,400	58	10,393,600	21,653 6 8	3	1,075,200	1,120 0 0	45,173 6 8	9,100 0 0
1888	49	5,268,480	21,952	41	7,347,200	15,306 13 4	6	2,150,400	2,240 0 0	39,498 13 4	9,163 19 9
1889	115	12,364,800	51,520	43	7,705,600	16,053 6 8				67,573 6 8	10,787 10 0
1890	143	15,375,360	64,064	62	11,110,400	23,146 13 4	6	2,150,400	2,240 0 0	89,450 13 4	17,594 0 0
1891	167	17,935,840	74,816	74	13,260,800	27,626 13 4	14	5,017,600	5,226 13 4	107,669 6 8	18,760 1 2
1892	97	10,429,440	43,456	15	2,688,000	5,600 0 0	2	716,800	746 13 4	49,802 13 4	9,191 19 7
1893	77	8,279,040	34,496	40	7,168,000	14,933 6 8	11	3,942,400	4,106 13 4	53,536 0 0	5,987 10 0
1894	**36**	**3,870,720**	**16,128**	10	1,792,000	3,733 6 8	7	2,508,800	2,613 6 8	22,474 13 4	2,800 0 0
	867	93,219,840	388,416	440	78,848,000	164,266 13 4	85	30,464,000	31,733 6 8	584,416 0 0	97,747 10 5

Worn Silver Coin purchased for Exchange.

Date.	Weight.	Nominal Value.	Mint Value at 5*s.* 6*d.* per oz.	Loss by Exchange.
	ozs.	£ s. d.	£ s. d.	£ s. d.
1885	906,789·727	284,238 10 0	249,367 3 6	34,871 6 6
1886	590,882·949	185,115 19 9	162,492 16 3	22,623 3 6
1887	1,126,224·837	353,831 7 6	309,711 16 8	44,119 10 10
1888	754,471·772	235,681 11 5	207,479 14 9	28,201 16 8
1889	742,972·032	232,092 8 5	204,317 9 6	27,774 19 2
1890	955,979·646	296,896 15 2	262,894 8 1	34,002 7 1
1891	651,664·170	203,465 8 3	179,207 12 11	24,257 15 4
1892	731,903·060	227,216 3 4	201,273 6 9	25,942 16 7
1893	954,631·610	294,112 17 3	262,523 13 8	31,589 3 7
1894	**1,268,405·160**	**389,777 19 6**	**348,811 8 3**	**40,966 11 4**
	8,683,925·563	2,702,429 1 3	2,388,079 10 3	314,349 11 0

Royal Mint,
14th March, 1895.

Horace Seymour,
Deputy Master of the Mint.

No. XI.

Miscellaneous Returns relating to the Silver Currency.

A.—Annual Average London Market and Mint Purchase Price of Silver, with the corresponding Rate of Seignorage from 1870 to 1894 inclusive.

Year.	Average price per standard ounce in the London market.	Average price per standard ounce paid by the Mint.	Rate of seignorage.
	Pence.	Pence.	Per cent.
1870	60½	60½	9·09
1871	60 9/16	60 7/16	9·20
1872	60¼	60 5/16	9·43
1873	59¼	58 13/16	12·22
1874	58 5/16	58⅜	12·34
1875	56 13/16	56⅞	16·04
1876	53	No silver bullion bought.	
1877	54⅜	56 1/16	17·72
1878	52 9/16	50 1/16	31·83
1879	51 3/16	52⅞	24·82
1880	52¼	52⅛	26·62
1881	51⅜	51 3/16	27·38
1882	51 3/16	51½	28·15
1883	50 9/16	50⅜	30·05
1884	50 1/16	50½	30·69
1885	48⅛	48 9/16	35·91
1886	45⅝	46 9/16	41·74
1887	44⅛	44⅝	47·90
1888	42⅞	42 15/16	53·71
1889	42 1/16	42 13/16	54·16
1890	47¾	48 1/16	35·56
1891	45 1/16	45 5/16	45·65
1892	39 1/16	39 3/16	65·78
1893	35⅛	36 1/16	81·75
1894	29	29¼	125·64

B.—Seignorage on the Silver Coinage paid into the Exchequer in the Years 1885 to 1894.

1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.*	1893.*	1894.*
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
95,311 9 1	123,865 15 1	116,551 5 10	191,436 2 0	578,353 0 9	563,414 7 8	253,387 6 10	215,136 10 7	370,458 3 11	343,645 2 4

* Since 1892 inclusive the expenses of the Mint have, under Section 2 of the Public Accounts and Charges Act, 1891, been mainly met by appropriating a portion of the total extra receipts of the Department (*see* page 27), a Vote for a nominal sum only being submitted to Parliament. It is, therefore, not now possible to specify the amount of seignorage paid into the Exchequer, as has hitherto been done, and the figures recorded above for the last three years show the amounts which would have been paid in if this change had not been made. The figures given at pages 19 and 78, on the other hand, represent the amount which accrued during the year on the purchase of bullion.

C.—Silver Coin Issued and Withdrawn from Circulation.

ENGLAND AND WALES.

Transactions of the Bank of England with the Mint and the Public.

Year.	Mint.		Public.	
	New Coin received for issue.	Worn Coin withdrawn from circulation and sent in for recoinage.	Balance of Issues in excess of Receipts.	Balance of Receipts in excess of Issues.
	£	£	£	£
1880	191,700	250,000	33,579	—
1881	276,750	200,000	281,947	—
1882	148,700	40,000	211,046	—
1883	644,550	259,000	338,360	—
1884	486,900	140,000	304,514	—
1885	240,800	205,000	—	38,985
1886	255,100	145,000	—	211,505
1887	549,500	280,000	258,568	—
1888	395,525	195,700	442,117	—
1889	1,392,320	200,000	1,438,182	—
1890	1,131,467	250,000	921,109	—
1891	714,000	190,000	416,947	—
1892	619,500	190,000	—	108,848
1893	655,600	235,000	—	183,207
1894	517,600	271,000	—	61,160

SCOTLAND AND IRELAND.

Year.	New Coin issued.		Worn Coin withdrawn from Circulation.	
	To Scotch Banks.	To Bank of Ireland.	In Scotland.	In Ireland.
	£	£	£	£
1880	73,500	122,000	96,690	52,700
1881	209,000	85,000	129,986	10,300
1882	—	10,000	—	4,750
1883	230,500	95,000	84,570	5,200
1884	—	20,000	38,400	4,600
1885	81,600	20,000	44,998	—
1886	—	40,000	—	6,000
1887	70,040	11,400	50,670	—
1888	67,000	55,000	22,300	8,000
1889	270,000	105,000	13,000	—
1890	160,000	65,000	14,700	5,000
1891	—	35,000	—	5,400
1892	88,000	30,250	27,525	—
1893	84,000	27,500	36,000	5,000
1894	145,000	44,800	103,145	—

D.—Colonies.

[For corresponding particulars in relation to the period 1872–1889, *see* Twentieth Annual Report of the Mint (1889), pp. 90–1.]

I.—*Coin transmitted to Colonies.*

Colony.	1872–1889.	1890.	1891.	1892.	1893.	1894.	Total.
	£	£	£	£	£	£	£
Aden, &c	1,000	—	—	—	—	—	1,000
Bermuda	1,200	—	125	350	—	250	1,925
British Guiana ...	2,000	1,000	—	—	—	—	3,000
Cape of Good Hope	438,375	55,000	10,700	—	27,000	85,700	616,775
Cyprus	3,000	13,500	8,800	—	—	—	25,300
Falkland Isles ...	2,500	—	4,000	2,000	1,400	2,000	11,900
Fiji	10,000	—	—	—	—	—	10,000
Malta	96,000	—	10,000	—	—	15,000	121,000
Mauritius... ...	10,000	—	—	—	—	—	10,000
Natal	148,850	6,200	—	—	—	10,700	165,750
New South Wales	553,100	39,000	24,000	6,000	10,000	—	632,100
New Zealand ...	122,520	500	—	40,555	—	—	163,575
Niger Coast Protectorate.	—	—	—	—	4,000	4,990	8,990
Queensland ...	218,500	—	—	—	—	—	218,500
St. Helena ...	3,000	—	—	—	—	—	3,000
South Australia ...	209,300	—	25,000	—	—	—	234,300
Tasmania... ...	50,400	—	—	—	—	—	50,400
Victoria	651,750	62,000	35,200	—	—	5,200	754,150
West Africa ...	120,185	65,000	80,750	46,325	108,100	73,000	493,360
West Indies ...	979,800	110,420	33,825	10,900	77,300	30,000	1,242,245
Western Australia	5,600	—	5,000	—	—	—	10,600
Total ...	3,627,080	352,620	237,400	106,130	227,800	226,840	4,777,870

11.—*Worn Coin Withdrawn from Colonies.*

Colony.	1872-1889.	1890.	1891.	1892.	1893.	1894.	Total.
	£	£	£	£	£	£	£
Antigua	1,940	320	—	—	—	2	2,262
Bahamas	660	—	—	123	—	50	833
Barbados	9,900	1,000	—	1,400	1,200	1,300	14,800
Bechuanaland ...	—	—	—	—	—	79	79
Bermuda	2,000	249	225	476	—	350	3,300
British Guiana ...	5,600	14,555	—	—	—	—	20,155
Cape of Good Hope	39,035*	—	51	35	7,007	6,698	52,826
Cyprus	557	65	—	—	—	—	622
Gambia	279	72	75	—	—	—	426
Gold Coast ...	11,879	—	—	—	—	—	11,879
Grenada	1,800	—	—	—	—	—	1,800
Jamaica	39	—	38	—	—	29	106
Lagos	399	—	—	657	—	—	1,056
Malta	14,300	1,000	499	500	—	—	16,299
Mauritius... ...	1,722	—	—	—	—	—	1,722
Natal	16,264	1,577	—	—	—	1,735	19,576
New South Wales	108,029	3,200	2,855	3,100	7,582	2,817	127,583
Queensland ...	4,750	—	—	—	—	—	4,750
St. Helena ...	575	—	—	—	—	—	575
St. Kitts	9,403	1,200	1,600	—	—	2,400	14,603
St. Lucia	1,025	205	202	—	435	—	1,867
St. Vincent ...	3,000	—	—	1,000	—	—	4,000
Sierra Leone ...	4,179	—	—	50	—	—	4,229
South Australia ...	2,176	—	—	—	—	—	2,176
Tasmania ...	23,443	—	—	—	—	—	23,443
Tobago	1,004	—	—	—	—	101	1,105
Trinidad	—	—	—	784	—	—	784
Turk's Island ...	769	—	—	—	—	—	769
Victoria	235,573	3,839	2,628	1,784	2,099	1,242	247,165
Western Australia	3,290	—	—	—	—	—	3,290
Total ...	503,590	27,282	8,173	9,909	18,323	16,803	584,080

* This total includes a sum of 1,130*l.* withdrawn as bullion and not recorded in the table given in the Report for 1889.

E.—Denominations of Silver Coins Issued and Withdrawn, 1890–1894.

ENGLAND AND WALES.

Denomination.	Issued.						Withdrawn.						Net Issues.
	1890.	1891.	1892.	1893.	1894.	Total.	1890.	1891.	1892.	1893.	1894.	Total.	
	£	£	£	£	£	£	£	£	£	£	£	£	£
Crowns	226,000	142,000	97,200	73,500	48,300	587,000	4,965	3,870	3,675	4,115	4,875	21,500	565,500*
Double-florins ..	118,000	20,000	—	—	—	138,000	—	—	—	—	—	—	138,000
Half-crowns ...	281,000	236,000	220,200	155,000	113,500	1,005,700	94,335	73,530	69,825	78,185	92,725	408,600	597,100*
Florins	33,000	—	100	100,000	104,500	237,600	14,800	11,700	16,800	28,600	35,300	107,200	130,400
Shillings	251,000	171,000	154,300	212,700	170,800	959,800	82,150	61,700	64,900	80,300	89,600	378,650	581,150
Sixpences	178,000	125,000	130,190	110,200	71,400	614,700	49,500	36,600	31,300	40,400	43,000	200,800	413,900
Threepences ...	28,175	28,750	20,925	16,075	9,100	103,025	4,250	2,600	3,500	3,400	5,500	19,250	83,775
Total ...	1,115,175	722,750	622,825	667,475	517,600	3,645,825	250,000	190,000	190,000	235,000	271,000	1,136,000	2,509,825

* These figures are approximate only, as no separate records have hitherto been kept of the crowns and half-crowns withdrawn by the Bank of England.

Note.—Small parcels of Fourpences withdrawn, of the total value of £1,371, are included with Threepences.

SCOTLAND.

Denomination.	Issued.						Withdrawn.						Net Issues.
	1890.	1891.	1892.	1893.	1894.	Total.	1890.	1891.	1892.	1893.	1894.	Total.	
	£	£	£	£	£	£	£	£	£	£	£	£	£
Crowns	22,500	—	11,300	9,700	15,950	59,450	—	—	340	—	750	1,090	58,360
Double-florins ...	16,000	—	—	—	—	16,000	—	—	—	—	—	—	16,000
Half-crowns ...	27,900	—	27,200	28,800	41,300	125,200	6,800	—	12,591	15,800	40,900	76,091	49,109
Florins	30,900	—	—	—	28,000	58,900	100	—	549	3,800	14,095	18,544	40,356
Shillings	38,700	—	23,200	34,000	46,200	142,100	4,100	—	7,701	12,500	34,150	58,451	83,649
Sixpences	18,900	—	13,500	8,700	8,800	49,900	2,900	—	5,611	3,600	11,700	23,811	26,089
Threepences ...	5,100	—	12,800	2,800	4,750	25,450	800	—	733	300	1,550	3,383	22,067
Total ...	160,000	—	88,000	84,000	145,000	477,000	14,700	—	27,525	36,000	103,145	181,370	295,630

Note.—A small parcel of Fourpences withdrawn, of the value of £146, is included with Threepences.

E.—Denominations of Silver Coins Issued and Withdrawn, 1890–1894—*continued.*

IRELAND.

Denomination.	Issued.						Withdrawn.						Net Issues.
	1890.	1891.	1892.	1893.	1894.	Total.	1890.	1891.	1892.	1893.	1894.	Total.	
	£	£	£	£	£	£	£	£	£	£	£	£	£
Crowns	6,100	3,000	9,000	7,400	4,400	29,900	—	50	—	140	—	190	29,710
Double-florins ...	4,100	—	—	—	—	4,100	—	—	—	—	—	—	4,100
Half-crowns ...	26,000	12,000	6,000	9,200	10,800	64,000	2,850	2,850	—	2,750	—	8,450	55,550
Florins	4,000	2,000	—	—	9,000	15,000	50	100	—	175	—	325	14,675
Shillings	18,000	13,600	7,300	7,200	13,200	59,300	1,200	1,500	—	1,270	—	3,970	55,330
Sixpences	4,400	2,800	5,900	2,500	5,600	21,200	500	800	—	540	—	1,840	19,360
Threepences ...	2,400	1,600	2,050	1,200	1,800	9,050	400	100	—	125	—	625	8,425
Total ...	65,000	35,000	30,250	27,500	44,800	202,550	5,000	5,400	—	5,000	—	15,400	187,150

NOTE.—Small parcels of Fourpences, £100, and unspecified coins, £350, are included with the Threepences withdrawn.

COLONIES.

Denomination.	Issued.						Withdrawn.						Net Issues.
	1890.	1891.	1892.	1893.	1894.	Total.	1890.	1891.	1892.	1893.	1894.	Total.	
	£	£	£	£	£	£	£	£	£	£	£	£	£
Crowns	335	4,050	1,000	1,400	1,200	7,985	388	3	240	1,055	451	2,137	5,848
Double-florins ...	—	2,500	—	—	—	2,500	—	—	—	—	—	—	2,500
Half-crowns ...	48,150	23,800	8,100	11,500	38,400	129,950	3,719	1,164	6,410	5,160	9,724	26,177	103,773
Florins	112,880	74,250	36,100	50,850	76,200	350,280	5,838	111	1,286	445	1,257	8,937	341,343
Shillings	136,470	88,600	36,774	108,700	85,250	455,794	5,366	840	4,955	4,344	6,801	22,306	433,488
Sixpences	34,660	22,525	12,650	46,300	18,315	134,450	1,968	427	1,050	1,195	2,187	6,827	127,623
Threepences ...	21,820	26,875	14,035	10,850	15,695	89,275	314	94	473	502	1,076	2,459	86,816
Unspecified ...	—	—	—	—	—	—	8,133	4,934	293	—	—	13,360	(−13,360)
Total ...	354,315	242,600	108,659	229,600	235,060	1,170,234	25,726	7,573	14,707	12,701	21,496	82,203	1,088,031

NOTE.—Some uncertainty is introduced into the results here given by the existence of unspecified coins amongst the withdrawals of the three earlier years. These coins were received at the Australian Branch Mints where more complete records will be kept in future. While the total net issues to Colonies, therefore, were £1,088,031 as shown in the table, the amounts of the several denominations issued were less than those stated in the final column by unknown portions of a total sum of £13,360. In arriving at the Estimates of large and small coins issued, which are given at page 19 of the Report, this amount has been distributed in accordance with the values of the several denominations known to have been withdrawn during the three years 1890–92. Small parcels of Fourpences, of the total value of £357 are included with Threepences.

Royal Mint,
14th March, 1895.

HORACE SEYMOUR,
Deputy Master of the Mint.

M 9036*
M 2

No. XII.

Returns relating to the Bronze Currency.

A.—Issue of Bronze Coin to the 31st December, 1894.

Bronze Coin issued during the year 1894 (Nominal Value).				Total issue of Bronze Coin from 17th December, 1860, to 31st December, 1894 (Nominal Value).				Amount of Bronze Coin in Store at the Mint, prepared for issue on 31st December, 1894 (Nominal Value).											
Pence.	Half-pence.	Far-things.	Total.	Pence.	Half-pence.	Far-things.	Total.	Pence.			Half-pence.			Far-things.			Total.		
£	£	£	£	£	£	£	£	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
24,695	6,085	2,705	33,485	1,487,010	623,255	126,598	2,236,863	6,357	5	8	2,977	12	6	790	2	7	10,125	0	9

B.—Bronze Coin Issued Annually from 1875 to 1894 inclusive.

Year.	Bronze Coin Issued.				Distribution of Bronze Coin Issued.		
	Pence.	Half-pence.	Farthings	Total.	London.	Rest of the United Kingdom.	Colonies, Treasury chests, &c.
	£	£	£	£	£	£	£
1875	52,875	14,365	3,355	70,595	19,740	41,295	9,560
1876	36,055	10,145	3,375	49,575	12,395	33,470	3,710
1877	31,580	7,655	2,815	42,050	9,650	24,310	8,090
1878	26,530	8,620	4,055	39,205	7,695	25,595	5,915
1879	28,050	7,735	3,185	38,970	13,405	15,715	9,850
1880	19,640	6,058	2,772	28,470	6,955	16,135	5,380
1881	15,405	5,200	2,800	23,405	2,885	18,670	1,850
1882	28,725	8,225	2,895	39,845	3,435	31,785	4,625
1883	37,540	9,350	2,830	49,720	3,480	42,180	4,060
1884	44,450	14,990	5,895	65,335	7,526	52,090	5,719
1885	36,105	15,860	4,875	56,840	10,765	36,710	9,365
1886	20,885	17,170	4,555	42,610	14,960	20,825	6,825
1887	27,690	25,230	4,760	57,680	24,770	30,255	2,655
1888	24,225	15,165	1,955	41,345	14,515	22,700	4,130
1889	48,515	16,845	1,590	66,950	14,075	45,375	7,500
1890	65,185	22,930	2,170	90,285	22,120	64,245	3,920
1891	66,290	20,215	3,030	89,535	30,000	50,180	9,355
1892	42,185	13,351	3,020	58,556	15,390	39,185	3,981
1893	33,560	9,799	3,305	46,664	10,809	34,070	1,785
1894	24,695	6,085	2,705	33,485	3,850	28,725	910
Total	710,185	254,993	65,942	1,031,120	248,420	673,515	109,185
Annual Average	35,509	12,750	3,297	51,556	12,421	33,676	5,459

C.—Imperial Bronze Coin issued to Colonies.

[For details in regard to the period 1874–1889 *see* Twentieth Annual Report of the Mint (1889), p. 92.]

Colony.	1874–1889.	1890.	1891.	1892.	1893.	1894.	Total.
	£	£	£	£	£	£	£
Bermuda	610	—	200	125	—	150	1,085
British Guiana ...	5,500	600	900	300	600	—	7,900
Cape of Good Hope...	6,435	—	100	—	—	225	6,760
Cyprus	200	—	—	—	—	—	200
Gibraltar	75	5	—	—	—	—	80
Malta	5,295*	—	—	—	—	—	5,295
Mauritius	1,300	—	—	—	—	—	1,300
Natal	300	—	—	25	—	140	465
New South Wales ...	19,500	1,500	3,500	1,500	—	100	26,100
New Zealand ...	10,960	100	—	1,745	—	—	12,805
Queensland	2,020	—	—	—	—	—	2,020
St. Helena	80	—	—	—	—	—	80
South Australia ...	7,405	700	1,500	—	—	—	9,605
Tasmania	1,320	—	—	—	—	—	1,320
Victoria	23,535	—	2,500	—	1,000	—	27,035
West Africa	2,070	—	100	65	85	255	2,575
West Indies	6,400	1,015	555	220	100	40	8,330
Western Australia ...	500	—	—	—	—	—	500
Foreign Stations (Treasury chests, &c.) ...	545	—	—	1	—	—	546
Total	94,050	3,920	9,355	3,981	1,785	910	114,001

* This amount includes £206 in one-third farthings.

Royal Mint,
14th March, 1895.

Horace Seymour,
Deputy Master of the Mint.

No. XIII.

Verdict of the Jury of the Goldsmiths' Company at the Trial of the Pyx, held on the 4th July, 1894.

We, whose names are hereunder written, having been sworn this fourth day of July, One thousand Eight hundred and Ninety-four, before the Queen's Remembrancer, at Goldsmiths' Hall, in the City of London, have made the assays and trials of Her Majesty's gold and silver coins in the Pyx of the Mint, which, according to accounts produced by the Officers of the Mint, were coined in the said Mint from the first day of July, One thousand Eight hundred and Ninety-three, to the thirtieth day of June, One thousand Eight hundred and Ninety-four, both days inclusive. We ascertained that the number of coins, both of gold and silver, in each packet produced to us, corresponded with the number which the Officers of the Mint represented it to contain, and we took two coins from each of such packets of gold coins, making altogether four five-pound or one-hundred-shilling pieces, sixty-eight sovereigns or twenty-shilling pieces, and thirty half-sovereigns or ten-shilling pieces, and we weighed each of the said coins separately, so as to ascertain whether they were within the remedy prescribed in the First Schedule to the Coinage Act, 1870, as amended by the Coinage Act, 1891. We found that the amount of variation from the standard of weight specified in the said First Schedule to the said Act was plus four thousandths of an ounce (or ·004 oz.) on the whole of such coins, and that, therefore, they were within the prescribed remedy as to weight. We then melted the said gold coins so taken out and weighed, into an ingot, and assayed such ingot, comparing it with the standard gold Trial Plate produced by the Board of Trade, so as to ascertain whether the metal was within the remedy as to fineness prescribed in the said First Schedule to the said Act, and we found that the amount of variation thereof from the standard of fineness specified in the said First Schedule to the said Act was minus six hundred-thousandths (or ·00006), and that, therefore, the said metal was within the prescribed remedy as to fineness. We weighed the residue of the said gold coins in bulk, and we ascertained that they were within the remedy as to weight. We then took from such residue one five-pound piece, six sovereigns, and three half-sovereigns, and weighed and assayed them separately, and we found that such five-pound piece weighed 617·122 grains; that such sovereigns weighed respectively,—the first, 123·374; the second, 123·424; the third, 123·174; the fourth, 123·124; the fifth, 123·324; and the sixth, 123·324 grains; and that such half-sovereigns weighed respectively,—the first, 61·507; the second, 61·627; and the third, 61·717 grains. We then assayed the said five-pound piece, six sovereigns, and three half-sovereigns separately,

and we found the millesimal fineness of such five-pound piece to be 916·46 ; of such sovereigns to be 916·30, 916·36, 916·86, 916·66, 916·36 and 916·60, respectively ; and the millesimal fineness of such half-sovereigns to be 916·56, 916·76, and 916·36, respectively. We also took two coins from each of such packets of silver coins, making altogether four crowns, six half-crowns, eighteen florins, thirty-two shillings, eighteen sixpences, two fourpences, twelve threepences, two twopences, and two pennies and weighed each of the said silver coins separately, so as to ascertain whether they were within the remedy prescribed in the said First Schedule to the said Coinage Act, 1870, as amended by the said Coinage Act, 1891. We found that the amount of variation from the standard of weight specified in the said First Schedule to the said Act, was minus eleven thousandths of an ounce (or ·011 oz.) on the whole of such coins, and that, therefore, they were within the prescribed remedy as to weight. We then melted the said silver coins, so taken out and weighed, into an ingot, and assayed such ingot, comparing it with the standard silver Trial Plate produced by the Board of Trade, so as to ascertain whether the metal was within the remedy as to fineness prescribed in the said First Schedule to the said Act, and we found that the amount of variation from the standard of fineness specified in the said First Schedule to the said Act was minus one ten-thousandth (or ·0001), and that, therefore, the said metal was within the prescribed remedy as to fineness. We weighed the residue of the said silver coins in bulk, and we ascertained that they were within the remedy as to weight. We then took from such residue one crown, one half-crown, one florin, one shilling, one sixpence, and one threepence, and weighed and assayed them separately, and we found that such crown weighed 434·863 grains ; that such half-crown weighed 218·081 grains ; that such florin weighed 174·545 grains ; that such shilling weighed 86·972 grains ; that such sixpence weighed 43·666 grains ; and that such threepence weighed 21·838 grains. We then assayed the said crown, the said half-crown, the said florin, the said shilling, the said sixpence, and the said threepence separately, and we found the millesimal fineness of such crown to be 924·1 ; of such half-crown to be 924·9 ; of such florin to be 924·8 ; of such shilling to be 925·0 ; of such sixpence to be 925·9 ; and of such threepence to be 925·5.

(Signed)

G. Matthey, Foreman,
Stewart Pixley,
Francis B. Thomas,
George Lambert,
Charles Hoare,
R. Williams,
F. A. Abel,
J. M. Garrard,
H. H. Dobree,
W. Robinson,
George H. Pite.

George F. Pollock,
Queen's Remembrancer.

No. XIV.

Messrs. Mocatta and Goldsmid's Circular on the Movements of Gold and Silver during 1894.

We have again to report a heavy fall in the value of bar silver. On the 1st January of the expiring year the price was 31½*d.*, and after many fluctuations with a constant downward tendency, it is to-day 27¼*d.*, a decline of 4¼*d.* per oz., or about 13½ per cent.; while, if we compare the average price in 1893 (35⅝*d.*) with that of 1894 (29*d.*), we find a difference of 18½ per cent.

The market was fairly steady in January, but on the announcement by the Secretary of State for India on the 18th, that the minimum price per rupee for the Council Drafts, which had been fixed at 1*s.* 4*d.*, would be given up, a rapid fall took place, until on the 3rd of March the price of silver was quoted at 27*d.* per oz., the lowest ever reached. Some recovery then took place, and an active demand for China and Japan early in April carried the rate up to 29⅛*d.*, between which and 28$\frac{1}{16}$*d.* it varied till nearly the end of August, when the outbreak of hostilities in the East caused a rapid advance to 30¼*d.*, which attracted supplies, and the price relapsed to 29$\frac{11}{16}$*d.*, recovering on the 27th to 30½*d.*, the highest point of the year, after which a gradual decline commenced, bringing the price down to 27¼*d.*, as before mentioned.

The total exports of silver to India, China, and Japan, amounted to 9,200,000*l.*, of which 4,600,000*l.* was shipped to Bombay, but probably a large proportion went ultimately to China.

With respect to the prospects of the market it is impossible to speak with any confidence, but the operations for future delivery, to which we referred in our last annual circular, have recently been based on prices equal to or slightly better than those of the day.

Mexican dollars have been in demand more or less during the whole year, and the price has generally been within a very small fraction of that of bars, but as the latter declined, transactions in dollars became smaller, holders frequently refusing to sell at the quotations.

Imports and Exports of silver bars and coin for the last five years :—

	Imports.	Exports.
	£	£
1890	10,300,000	10,500,000
1891	10,500,000	11,800,000
1892	12,375,000	14,075,000
1893	11,320,000	13,532,000
1894	10,900,000	11,975,000

The explanation of the excess of exports is that large amounts of silver are extracted here from foreign copper and lead, imported under those heads.

It is worthy of remark that the shipments to the East in the last three years have been much larger than for many years previously, veraging 10,000,000*l.* per annum, which represents almost twice as much silver as the same value would have required twenty years ago.

Soon after the beginning of the year the export demand for gold, to which we have more than once referred, came to an end, and for some months up to the middle of July all arrivals were bought by the Bank of England. From that time till within a week or two, all imports of bars and foreign coin have been bought for France and Germany, in addition to about 6,000,000*l.* in bars and sovereigns taken from the Bank. Over 1,000,000*l.* in sovereigns have also been sent to Brazil and Buenos Ayres, and about 400,000*l.* to Egypt.

Imports and Exports of gold for the past five years :—

	Imports.	Exports.
	£	£
1890	23,900,000	14,250,000
1891	24,500,000	25,000,000
1892	21,250,000	15,450,000
1893	23,630,000	18,800,000
1894	27,200,000	15,400,000

It may be interesting to mention that according to the statistics of the Board of Trade, which are probably as correct as it is possible to obtain, the imports of gold into the United Kingdom in the last twenty-one years exceed the exports by over 50,000,000*l.* sterling. During this year alone the excess is about 12,000,000*l.*, which fully accounts for the unusually large stock of bullion held by the Bank of England for some months past, and the extremely low rates of interest obtainable.

31st December, 1894.

No. XV.

TABLE showing the Gold Coin, struck at the Australian Mints, received by the Bank of England from 1874* to 1894 inclusive; and the total amount of Gold Coin struck at the Royal Mint in London, and at the Sydney and Melbourne Branches of the Royal Mint.

[For details in regard to the period 1817 to 1889, *see* Twentieth Annual Report of the Mint (1889), page 87.]

Year.	Australian Gold Coin received by the Bank of England, 1874–1894.	Gold Coined at Australian Branch Mints.			Gold Coined at the Royal Mint, London, 1817–1894	Total amount of Gold Coined, 1817–1894.
		Sydney, 1855–94.	Melbourne, 1872–1894.	Total, 1855–1894.		
	£	£	£	£	£	£
Prior to 1890	36,958,000	61,718,000	40,681,400	102,399,400	264,263,500	366,662,900
1890	1,361,000	2,808,000	2,473,500	5,281,500	7,680,300	12,961,800
1891	3,778,000	2,673,000	2,749,600	5,422,600	6,723,500	12,146,100
1892	2,485,090	2,837,000	3,488,700	6,325,700	13,907,000	20,232,700
1893	1,646,950	2,969,000	3,618,800	6,587,800	9,266,500	15,854,300
1894	3,805,250	3,067,000	4,166,900	7,233,900	5,678,400	12,912,300
Total ...	50,034,290	76,072,000	57,178,900	133,250,900	307,519,200	440,770,100
Annual average ...	2,382,585 (Twenty-one years.)	1,901,800 (Forty years.)	2,486,038 (Twenty-three years.)	3,331,272 (Forty years.)	3,942,554 (Seventy-eight years.)	5,650,899 (Seventy-eight years.)

* The amount received before 1874 cannot be accurately given, but the Custom House Returns show that from 1858 to 1873, inclusive, British gold coin valued at 6,640,000*l.* was imported into this country from Australia. The Sydney Branch of the Royal Mint was opened in 1855, but imports of coin and bullion into the United Kingdom were not recorded before 1858, so that the above probably falls somewhat short of the total amount imported. In view, however, of the fact that Australian gold coins were not made legal tender in this country until 1866, it seems probable that the receipts of the Bank of England during the nineteen years 1855–1873 did not exceed 5,000,000*l.*

No. XVI.

Ordinance of the Legislative Council of British Honduras regulating the Currency.

ORDINANCE No 31—1894.

An Ordinance

Respecting the Coinage.

No. 31–1894.

Be it enacted by the Governor of British Honduras, with the advice and consent of the Legislative Council thereof :—

Standard coin for contracts, &c.

1.—(1.) The gold dollar of the United States of America, of the standard weight and millesimal fineness specified in the First Schedule to this Ordinance, shall be the standard coin of British Honduras.

(2.) Every contract, sale, payment, bill, note, instrument, and security for money, and every transaction, dealing, matter, and thing whatever relating to money, or involving the payment of or the liability to pay any money shall, in the absence of express agreement to the contrary, be held to be made, executed, entered into, done, and had in British Honduras according to the said standard coin.

(3.) All accounts in the public offices of British Honduras shall be kept in standard dollars and cents, and in all proceedings civil and criminal in any court in British Honduras, the value of money shall be stated in standard dollars and cents.

Additional gold standard coin.

2. The coins mentioned in the first part of the Second Schedule to this Ordinance, and the gold coins of the United States of America, of the standard weight and millesimal fineness specified in the second part of the Second Schedule to this Ordinance, shall be treated as bearing such ratio to the standard coin as is in that behalf specified in that schedule, and shall be a legal tender for the amount so specified.

Subsidiary coins.

3.—(1.) Subsidiary coins may be from time to time coined for British Honduras, under the direction of the Master of the Mint, of the metals, denominations, weights, and finenesses (if any) specified in the Third Schedule to this Ordinance.

(2.) The silver coins shall have for the obverse impression Her Majesty's effigy with the inscription "Victoria Queen," and for the reverse impression the inscription "British Honduras," and the date of the year, with the numeral 50, 25, 10, or 5 (according to the denomination or value of the piece) in the centre, and the word "cents" below the numeral, with a graining on the edge.

(3.) The bronze coins shall have for the obverse impression Her Majesty's effigy with the inscription "Victoria Queen," and for the reverse impression the inscription "British Honduras," the words "One Cent," and the date of the year, with the numeral "1." in the centre of the coin, with a plain edge.

(4.) Each coin so coined shall be a legal tender for the amount of its denomination.

New subsidiary coins.

4.—(1.) If the Governor of British Honduras at any time requests that any new subsidiary coins, whether of silver, nickel, or mixed metal be coined, and the Treasury and a Secretary of State approve such request, those new coins may be so coined under the direction of the Master of the Mint.

(2.) Such new coins shall have either the impressions directed by this Ordinance for the coins specified in the Third Schedule (in this section referred to as the old coins), or such other impressions as may be approved of by a Secretary of State.

(3.) Any such new coins may be of the same denomination as any old coins, or of a different denomination.

(4.) Every such coin, if of silver, shall be of the same fineness as the old silver coins, and of a weight bearing the same proportion to the weights of the old silver coins as the denomination of the new coins bears to the denomination of the old coins.

Limit of legal tender.

5.—(1.) A tender of payment in money in British Honduras, if made in standard coins, or in any coins specified in the Second or Third Schedule to this Ordinance, shall, if the coins have not been illegally dealt with, and, if of gold, have not become diminished in weight by wear or otherwise so as to be of less weight than the weight specified as the least current weight in the Schedules to this Ordinance, be a legal tender—

(*a*) in the case of gold coins, for the payment of any amount; and

(*b*) in the case of silver coins, for the payment of an amount not exceeding ten dollars, but for no greater amount; and

(*c*) in the case of coins of mixed metal or nickel, for the payment of an amount not exceeding fifty cents, but for no greater amount.

(2.) If any new coins are coined, this section shall, after the date fixed by the Governor in a proclamation made with the approval of the Treasury and a Secretary of State, setting forth in a schedule the same particulars with respect to each coin as are set forth in the Third Schedule to this Ordinance, apply to the new coins as if the schedule to the proclamation were added to that Third Schedule.

(3.) For the purposes of this Ordinance, a coin shall be deemed to have been illegally dealt with where the coin has been impaired, diminished, or lightened otherwise than by fair wear and tear or has been defaced by having any name, word, device, or number stamped or engraved thereon, whether the coin has or has not been thereby diminished or lightened.

Fixing of rate of exchange between existing coins and legal tender coins.

6. The Governor of British Honduras, within fourteen days before the commencement of this Ordinance, shall fix the rate of exchange between the existing coins and the coins which under this Ordinance are legal tender ; and the rate so fixed is in this Ordinance referred to as the prescribed rate of exchange for the purposes of this Ordinance.

Exchange of existing coins for legal tender coins.

7.—(1.) Without prejudice to any other powers of the Government of British Honduras for exchanging coins, the Treasurer of British Honduras on the day of the commencement of this Ordinance and on each of the six following days, exclusive of Sunday, shall during office hours receive at the Treasury in Belize any existing coins from persons tendering them and shall give in exchange for those coins at the prescribed rate of exchange either coins which under this Ordinance are legal tender, or notes of the Government of British Honduras which are legal tender, or, at the option of the Treasurer if the amount of existing coins tendered by any one person exceeds in value fifty dollars of the standard coin, a deposit receipt signed by the Treasurer containing a promise on behalf of the Government of British Honduras to pay to such person, not later than one calendar month after the date thereof, coins or notes.

(2.) Where a sum of money is due and payable at the commencement of this Ordinance or becomes payable after such commencement under or by virtue of any contract, judgment, order, transaction, or dealing made or entered into before that commencement, or under or by virtue of any testamentary instrument that took effect before that commencement, and such sum would, if this Ordinance had not been passed, have been payable in the existing coins, that sum shall be payable at the prescribed rate of exchange in the coins which under this Ordinance are legal tender.

Repeal and saving.

8.—(1.) On the commencement of this Ordinance, the laws specified in the Fourth Schedule hereto, and all other laws regulating legal tender in British Honduras, shall cease to be in force.

(2.) Nothing in this Ordinance, nor any repeal of laws shall, save as expressly provided by this Ordinance, affect any liability incurred, contract made, or other thing done, before the commencement of this Ordinance.

Commencement of Ordinance.

9. This Ordinance shall come into operation on such day as is appointed by the Governor by proclamation, and such day is herein referred to as the Commencement of this Ordinance.

Provided that before such commencement any proclamation may be issued, or any act done, for the purpose of bringing the Ordinance into operation at such commencement.

10. In this Ordinance— Definitions.

The expression "Governor" means the Governor of British Honduras, and includes the person for the time being administering the Government of British Honduras.

The expression "Treasury" means the Commissioners of Her Majesty's Treasury of the United Kingdom.

The expression "Secretary of State" means one of Her Majesty's Principal Secretaries of State.

The expression "Mint" means Her Majesty's Mint in London.

The expression "existing coins" means coins which immediately before the commencement of this Ordinance are legal tender in British Honduras and after such commencement cease to be legal tender there.

Words in the singular include the plural, and words in the plural include the singular.

11. This Ordinance may be cited as the Coinage Ordinance, 1894. Short title.

Passed the Legislative Council this fifth day of October, 1894.

A. K. YOUNG,

Clerk of the Legislative Council.

I assent in Her Majesty's name this fifth day of October, 1894.

ALFRED MOLONEY,

Governor.

SCHEDULES.

FIRST SCHEDULE.

STANDARD COIN.

Coin.	Metal.	Millesimal Fineness.	Standard Weight.		Least Current Weight.	
			Grains.	Grammes.	Grains.	Grammes.
Dollar of the United States of America.	Gold	900	25·8	1·6713	25·6	1·6632

No. 31–1894.

SECOND SCHEDULE.

Additional Coins.

PART ONE.

Ratio to Standard Coin.	Coin.	Metal.	Millesimal Fineness.	Standard Weight.		Least Current Weight.	
				Grains.	Grammes.	Grains.	Grammes
4·867	Sovereign coined in the Mint or in any branch of the Mint.	Gold	916·6	123·27447	7·98805	122·500	7·93787
2·433	Half-sovereign coined in the Mint or in any branch of the Mint.	Gold	916·6	61·63723	3·99402	61·125	3·96083

PART TWO.

Ratio to Standard Coin.	Coin.	Metal.	Millesimal Fineness.	Standard Weight.		Least Current Weight.	
				Grains.	Grammes.	Grains.	Grammes.
2·50	Quarter Eagle of the United States of America.	Gold	900	64·5	4·1795	64·1	4·1536
3·00	Three-dollar piece ditto	Gold	„	77·4	5·0154	77·0	4·9895
5·00	Half Eagle ditto	Gold	„	129·0	8·3591	128·2	8·3072
10·00	Eagle ditto	Gold	„	258·0	16·7182	256·4	16·6145
20·00	Double Eagle ditto	Gold	„	516·0	33·4364	512·8	33·2290

THIRD SCHEDULE.

Subsidiary Coins.

Portion of Dollar for which Tender.	Coin.	Metal.	Millesimal Fineness.	Standard Weight.	
				Grains.	Grammes.
0·50	Fifty Cent Piece	Silver ..	925	179·331	11·6205
0·25	Twenty-five Cent Piece	„ ..	„	89·666	5·8102
0·10	Ten Cent Piece	„ ..	„	35·866	2·3241
0·05	Five Cent Piece	„ ..	„	17·933	1·1620
0·01	One Cent Piece	Mixed Metal	—	144·0	9·3311

FOURTH SCHEDULE.

Chapter 68 of the Consolidated Laws of British Honduras.
Ordinance Number 8 of 1887.
Ordinance Number 1 of 1889.

No. XVII.

ORDER in COUNCIL revoking an Order of 15th September, 1887, respecting the Currency of BRITISH HONDURAS.

At the Court at Balmoral, the 15th day of October, 1894.

PRESENT,

The QUEEN'S Most Excellent Majesty

LORD PRESIDENT

LORD CHAMBERLAIN

MR. BRYCE.

HER MAJESTY was this day pleased by and with the advice of Her Privy Council to revoke the Order in Council of the 15th September, 1887, giving effect to a Proclamation of the same date regulating the currency of Her Majesty's Colony of British Honduras and to declare the said Proclamation to be revoked and the said Order in Council and Proclamation are hereby revoked accordingly.

C. L. PEEL

No. XVIII.

ORDER in COUNCIL prescribing Least Current Weights for Gold Coins circulating in CYPRUS.

AT the Court at Osborne House, Isle of Wight, the 2nd day of February, 1895.

PRESENT,

The QUEEN'S Most Excellent Majesty

LORD PRESIDENT	LORD KENSINGTON
MARQUESS OF RIPON	Mr. CECIL RHODES.
LORD CHAMBERLAIN	

WHEREAS by virtue of the Foreign Jurisdiction Act, 1890, it is lawful for Her Majesty to hold, exercise, and enjoy any power or jurisdiction which Her Majesty now hath or may at any time hereafter have within any country or place out of Her Majesty's dominions in the same and as ample a manner as if Her Majesty had acquired such power or jurisdiction by the cession or conquest of territory.

And whereas under a Convention concluded at Constantinople on the 4th of June, 1878, His Imperial Majesty the Sultan of Turkey assigned the Island of Cyprus to be occupied and administered by England.

And whereas by a Supplementary Convention concluded at Constantinople on the 14th of August, 1878, it was amongst other things declared that in assigning the Island of Cyprus to be occupied and administered by England, His Imperial Majesty the Sultan had thereby transferred to and vested in Her Majesty the Queen for the term of the occupation, and no longer, full powers of making laws for the government of the Island in Her Majesty's name, free from the Porte's control.

And whereas by Her Majesty's Order in Council of the 3rd day of May, 1882, the coins specified in the Schedule to this Order were declared and ordained to be legal tender in the Island of Cyprus at the rates and for the amounts therein stated:

And whereas doubts have arisen with respect to the least current

weights of such coins, and the power of dealing with them when too light, and it is expedient to remove such doubts.

Now, therefore, Her Majesty is pleased, in pursuance of the powers vested in Her Majesty by the Foreign Jurisdiction Act, 1890, or otherwise, and by and with the advice of the Privy Council, to declare and order, and it is hereby declared and ordered, as follows :—

1. The least current weight of each of the gold coins named in the Schedule to this Order is the weight in that behalf specified in the Schedule ; and the tender of payment of money, if made in any of the said coins when either it is of less weight than such least current weight, or has been called in by Her Majesty's Proclamation, is not a legal tender.

2. Any of the gold coins mentioned in the Schedule to this Order which is below the least current weight or has been called in by Her Majesty's Proclamation, may be cut, broken, or defaced in such manner and by such persons and generally in accordance with such regulations, general or special, as may be from time to time directed by Her Majesty's High Commissioner and Commander-in-Chief in and over the Island of Cyprus, with the advice of the Executive Council of the Island.

3. This Order may be cited as the Cyprus Coinage Order, 1895.

The Lords Commissioners of Her Majesty's Treasury and the Most Honourable the Marquess of Ripon, one of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein as to them may respectively appertain.

C. L. PEEL.

SCHEDULE.

Gold Coins and their Least Current Weights.

Gold Coins.	Least Current Weight.	
	Imperial Weight.	Metric Weight.
	Grains.	Grammes.
Sovereign	122·500	7·93787
Half-sovereign	61·125	3·26083
Turkish Lira	110·579	7·16557
French 20-Franc Piece	98·865	6·40652

No. XIX.

ORDER in COUNCIL directing the Coinage of a BRITISH SILVER DOLLAR.

At the Court at Osborne House, Isle of Wight, the 2nd day of February, 1895.

PRESENT,

The QUEEN'S Most Excellent Majesty

LORD PRESIDENT	LORD KENSINGTON
MARQUESS OF RIPON	MR. CECIL RHODES.
LORD CHAMBERLAIN	

WHEREAS it is expedient to provide for the coinage of a British silver dollar for circulation in Our Colonies of the Straits Settlements, Hong Kong, and Labuan, and elsewhere ;

Now, therefore, We, by and with the advice of Our Privy Council, and by virtue of all powers vested in Us in that behalf, do hereby order as follows :—

And the Lords Commissioners of Our Treasury are to give the requisite directions accordingly.

1.—(1.) A British dollar shall be coined under the direction of the Master of Our Mint or at one of Our Mints in British India, and be of the metal, weight, and fineness specified in the Schedule to this Order, subject to the remedy there specified.

(2.) Such dollar shall have for the obverse impression the figure of Britannia standing upon a rock in the sea, her right hand holding a trident and her left hand resting on a shield, with a ship in the distance, and the inscription "One Dollar" and the date of the year, the whole surrounded by a Chinese ornamental border ; and for the reverse impression, surrounded by a similar border, a scroll pattern with the Chinese labyrinth in the centre, and the value of the piece, in Chinese and Malay characters, respectively, arranged crosswise within the scroll.

2. This Order may be cited as the British Dollar Order, 1895.

C. L. PEEL.

SCHEDULE.

British Dollar.

Coin	Metal.	Millesimal Fineness.	Standard Weight.		Least Current Weight.	
			Grains.	Grammes.	Grains.	Grammes.
British Dollar ..	Silver.	900	416·00	26·957	411·00	26·63

The remedy allowances for the British Dollar shall be as follows :—

Weight per Piece.		Millesimal Fineness.
Grains.	Grammes.	
2·000	0·1296	Two thousandths.

No. XX.

ORDER in COUNCIL regulating the Currency of the STRAITS SETTLEMENTS.

At the Court at Osborne House, Isle of Wight, the 2nd day of February, 1895.

PRESENT,

The QUEEN'S Most Excellent Majesty

LORD PRESIDENT	LORD KENSINGTON
MARQUESS OF RIPON	MR. CECIL RHODES
LORD CHAMBERLAIN	

WHEREAS by virtue of the Act passed in the Session of the twenty-ninth and thirtieth years of Our reign, chapter one hundred and fifteen, intituled, "An Act to provide for the Government of the Straits Settlements," and of other powers enabling Us in that behalf, We have power to make laws for the peace, order, and good government of our Colony of the Straits Settlements;

And whereas by virtue of the law repealed by this Order certain silver dollars and other silver coins, and coins of copper or mixed metal are legal tender in Our said Colony;

And whereas it appears to Us, by the advice of Our Privy Council, that it is expedient to repeal the said law, and to make a law respecting the coins which are to be the subject of contract and to constitute legal tender in Our said Colony;

Now, therefore, We, by and with the advice of Our Privy Council, and by virtue of all powers vested in Us in that behalf, do hereby ordain and enact as follows: And the Lords Commissioners of Our Treasury, and The Most Honourable the Marquess of Ripon, K.G., one of Our Principal Secretaries of State, are to give the requisite directions herein accordingly.

1.—(1.) The Mexican silver dollar of the standard weight and millesimal fineness specified in the First Schedule to this Order shall be the standard coin of Our Colony of the Straits Settlements, in this Order referred to as the Colony.

(2.) Every contract, sale, payment, bill, note, instrument, and security for money, and every transaction, dealing, matter, and thing whatever relating to money, or involving the payment of or the liability to pay any money, shall, in the absence of express agreement to the contrary, be held to be made, executed, entered into, done, and had in the Colony, according to the standard coin of the Colony.

(3.) The coins mentioned in the Second Schedule to this Order shall be treated as equal to the standard coin.

2. If, on the report of the Governor of the Colony, the Commissioners of Our Treasury and a Secretary of State from time to time declare that they consider any dollar not mentioned in the Second Schedule to this Order to be equivalent in value to the standard coin, or to any of the dollars therein mentioned, then, after the date fixed by the Governor in a proclamation stating the declaration, and setting forth in a schedule the same particulars with respect to the dollar as are set forth in the said Second Schedule, this Order shall apply as if the schedule to the proclamation were added to the Second Schedule to this Order.

3.—(1.) If the Governor of the Colony at any time requests that any new subsidiary coins of less value than the dollar, whether of silver, copper, or mixed metal, be coined, and the Commissioners of Our Treasury and a Secretary of State approve such request, those new coins may be so coined under the direction of the Master of Our Mint, or at one of Our Mints in British India.

(2.) Such new coins shall have either the same impressions as the coins specified in the Third Schedule to this Order (in this Order referred to as existing coins) or such other impressions as may be approved of by the Master of Our Mint and by a Secretary of State.

(3.) Any such new coin may be of the same denomination as any existing subsidiary coin, or of a different denomination.

(4.) Every such new coin, if of silver, shall be of the same fineness as the existing silver coins, and of a weight bearing the same proportion to the weights of those coins as the denomination of the new coin bears to the denominations of the existing coins.

(5.) As regards both the existing coins and the new coins the remedy of fineness shall be three-thousandths, and the remedy of weight shall be such that the gross deviation in weight on such number of coins of any given denomination as amount to the value of a dollar shall not exceed that allowed on the British dollar.

4.—(1.) A tender of payment of money in the Colony, if made in the standard coin or in any coins specified in the Second or Third Schedule to this Order, shall, if the coins have not been illegally dealt with, and if of silver have not become diminished in weight by wear or otherwise, so as to be of less weight than the weight in that behalf specified in the Schedules to this Order as the least current weight, be a legal tender—

(*a*) in the case of dollars for the payment of any amount;

(*b*) in the case of other silver coins for the payment of an amount not exceeding two dollars, but for no greater amount;

(*c*) in the case of coins of copper or mixed metal, for the payment of an amount not exceeding one dollar, but for no greater amount.

(2.) Each coin shall be a legal tender only for the amount of ts denomination.

(3.) If any new coins are coined, this article shall, after the date fixed by the Governor in a proclamation made with the approval of the Commissioners of Our Treasury and a Secretary of State, setting forth in a schedule the same particulars with respect to each coin as are set forth in the Third Schedule to this Order, apply to the new coins as if the schedule to the proclamation were added to that Third Schedule.

(4.) For the purposes of this Order, a coin shall be deemed to have been illegally dealt with where the coin has been impaired, diminished, or lightened otherwise than by fair wear and tear, or has been defaced by having any name, word, device, or number stamped or engraved thereon, whether the coin has or has not been thereby diminished or lightened.

5. On the commencement of this Order, the Order in Council of the 21st day of October, 1890, regulating the currency of the Colony, and all other laws regulating legal tender in the Colony shall cease to be in force.

6. Nothing in this Order, nor any repeal of law by this Order, shall affect any liability incurred, contract made, or other thing done before the commencement of the Order.

7. In this Order—

The expression "Governor" means the Governor of the Colony, and includes the officer for the time being administering the government of the Colony.

The expression "Secretary of State" means one of Our Principal Secretaries of State.

Words in the singular include the plural, and words in the plural include the singular.

8. This Order may be cited as the Straits Settlements (Coinage) Order, 1895.

9. This Order shall come into operation on the first day of April one thousand eight hundred and ninety-five, or any earlier day on which it is proclaimed in the Colony by the Governor, and that day is in this Order referred to as the commencement of the Order

C. L. PEEL.

SCHEDULES.

FIRST SCHEDULE.

Standard Coin.

Coin.	Metal.	Millesimal Fineness.	Standard Weight.		Least Current Weight.	
			Grains.	Grammes.	Grains.	Grammes.
Mexican Dollar	Silver.	902·7	417·74	27·070	411·00	26·633

SECOND SCHEDULE.

Additional Coins.

Coin.	Metal.	Millesimal Fineness.	Standard Weight.		Least Current Weight.	
			Grains.	Grammes.	Grains.	Grammes.
British Dollar	Silver	900	416·00	26·957	411·00	26·633
Hong Kong Dollar	Silver	900	416·00	26·957	411·00	26·633
Japanese Dollar or Yen ..	Silver	900	416·00	26·957	411·00	26·633

In this Schedule "British Dollar" means the dollar coined in pursuance of the British Dollar Order, 1895.

THIRD SCHEDULE.

Subsidiary Coins.

1.	2.	3.	4.	5.		6.		7.
Proportion of Dollar for which Tender.	Coin.	Metal.	Millesimal Fineness.	Standard Weight.		Least Current Weight.		Limit of Tender.
				Grains.	Grammes.	Grains.	Grammes.	
·50	Straits Settlements Fifty Cent Piece ..	Silver	800	209·52	13·576	199·0	12·895	2 Dollars
·20	Do. Twenty Cent Piece ..	„	800	83·81	5·430	79·6	5·158	„
·10	Do. Ten Cent Piece ..	„	800	41·90	2·715	39·8	2·579	„
·05	Do. Five Cent Piece ..	„	800	20·95	1·357	19·9	1·290	„
·01	Do. One Cent Piece	Copper or mixed metal	—	144·00	9·331	—	—	1 Dollar
·005	Do. Half Cent Piece ..	„	—	72·00	4·665	—	—	„
·0025	Do. Quarter Cent Piece ..	„	—	36·00	2·333	—	—	„

No. XXI.

ORDER in COUNCIL regulating the Currency of HONG KONG.

At the Court at Osborne House, Isle of Wight, the 2nd day of February, 1895.

PRESENT,

The QUEEN'S Most Excellent Majesty

LORD PRESIDENT	LORD KENSINGTON
MARQUESS OF RIPON	Mr. CECIL RHODES.
LORD CHAMBERLAIN	

WHEREAS by virtue of the laws repealed by this Order, certain silver dollars and other silver coins, and coins of copper or mixed metal, are legal tender in Our Colony of Hong Kong;

And whereas it appears to Us, by the advice of Our Privy Council, that it is expedient to repeal the said laws and to make a law respecting the coins which are to be the subject of contract and to constitute legal tender in Our said Colony;

Now, therefore, We, by and with the advice of Our Privy Council, and by virtue of all powers vested in Us in that behalf, do hereby ordain and enact as follows: And the Lords Commissioners of Our Treasury, and The Most Honourable the Marquess of Ripon, K.G., one of Our Principal Secretaries of State, are to give the requisite directions herein accordingly.

1.—(1.) The Mexican silver dollar of the standard weight and millesimal fineness specified in the First Schedule to this Order shall be the standard coin of Our Colony of Hong Kong, in this Order referred to as the Colony.

(2.) Every contract, sale, payment, bill, note, instrument, and security for money, and every transaction, dealing, matter, and thing whatever relating to money, or involving the payment of or the liability to pay any money, shall, in the absence of express agreement to the contrary, be held to be made, executed, entered into, done, and had in the Colony, according to the standard coin of the Colony.

(3.) The coins mentioned in the Second Schedule to this Order shall be treated as equal to the standard coin.

2. If, on the report of the Governor of the Colony, the Commissioners of Our Treasury and a Secretary of State from time to time declare that they consider any dollar not mentioned in the Second Schedule to this Order to be equivalent in value to the standard coin, or to any of the dollars therein mentioned, then, after the date fixed by the Governor in a proclamation stating the declaration, and setting forth in a schedule the same particulars with respect to the dollar as are set forth in the said Second Schedule, this Order shall apply as if the schedule to the proclamation were added to the Second Schedule to this Order.

3.—(1.) If the Governor of the Colony at any time requests that any new subsidiary coins of less value than the dollar, whether of silver, copper, or mixed metal, be coined, and the Commissioners of Our Treasury and a Secretary of State approve such request, those new coins may be so coined under the direction of the Master of Our Mint, or at one of Our Mints in British India.

(2.) Such new coins shall have either the same impressions as the coins specified in the Third Schedule to this Order (in this Order referred to as existing coins) or such other impressions as may be approved of by the Master of Our Mint and by a Secretary of State.

(3.) Any such new coin may be of the same denomination as any existing subsidiary coin, or of a different denomination.

(4.) Every such new coin, if of silver, shall be of the same fineness as the existing silver coins, and of a weight bearing the same proportion to the weights of those coins as the denomination of the new coin bears to the denominations of the existing coins.

(5.) As regards both the existing coins and the new coins, the remedy of fineness shall be three-thousandths, and the remedy of weight shall be such that the gross deviation in weight on such number of coins of any given denomination as amount to the value of a dollar shall not exceed that allowed on the British dollar.

4.—(1.) A tender of payment of money in the Colony, if made in the standard coin or in any coins specified in the Second or Third Schedule to this Order, shall, if the coins have not been dealt with in any manner prohibited by law, and if of silver have not become diminished in weight by wear or otherwise, so as to be of less weight than the weight in that behalf specified in the Schedules to this Order as the least current weight, be a legal tender—

(*a*) in the case of dollars, for the payment of any amount;

(*b*) in the case of the other silver coins, for the payment of an amount not exceeding two dollars, but for no greater amount;

(*c*) in the case of coins of copper or mixed metal, for the payment of an amount not exceeding one dollar, but for no greater amount.

(2.) Each coin shall be a legal tender only for the amount of its denomination.

(3.) If any new coins are coined, this article shall, after the date fixed by the Governor in a proclamation made with the approval of the Commissioners of Our Treasury and a Secretary of State setting forth in a schedule the same particulars with respect to each coin as are set forth in the Third Schedule to this Order, apply to the new coins as if the schedule to the proclamation were added to that Third Schedule.

5. On the commencement of this Order the laws specified in the Fourth Schedule to this Order and all other laws regulating legal tender in the Colony shall cease to be in force.

6. Nothing in this Order, nor any repeal of law by this Order, shall affect any liability incurred, contract made, or other thing done before the commencement of this Order.

7. In this Order—

The expression "Governor" means the Governor of the Colony, and includes the officer for the time being administering the government of the Colony.

The expression "Secretary of State" means one of Our Principal Secretaries of State.

Words in the singular include the plural, and words in the plural include the singular.

8. This Order may be cited as the Hong Kong (Coinage) Order, 1895.

9. This Order shall come into operation on the first day of April one thousand eight hundred and ninety-five, or any earlier day on which it is proclaimed in the Colony by the Governor, and that day is in this Order referred to as the commencement of the Order.

C. L. PEEL.

SCHEDULES.

FIRST SCHEDULE.

Standard Coin.

Coin.	Metal.	Millesimal Fineness.	Standard Weight.		Least Current Weight.	
			Grains.	Grammes.	Grains.	Grammes.
Mexican Dollar	Silver	902·7	417·74	27·070	411·00	26·633

SECOND SCHEDULE.

Additional Coins.

Coin.	Metal.	Millesimal Fineness.	Standard Weight.		Least Current Weight.	
			Grains.	Grammes.	Grains	Grammes.
British Dollar	Silver	900	416·00	26·957	411·00	26·633
Hong Kong Dollar	Silver	900	416·00	26·957	411·00	26·633

In this Schedule "British Dollar" means the dollar coined in pursuance of the British Dollar Order, 1895.

THIRD SCHEDULE.

Subsidiary Coins.

1. Proportion of Dollar for which Tender.	2. Coin.		3. Metal.	4. Millesimal Fineness.	5. Standard Weight.		6. Least Current Weight.		7. Limit of Tender.
					Grains.	Grammes.	Grains.	Grammes.	
·50	Hong Kong.	Fifty Cent Piece ..	Silver	800	209·52	13·576	199·0	12·895	2 Dollars
·20	Do.	Twenty Cent Piece ..	„	800	83·81	5·430	79·6	5·158	„
·10	Do.	Ten Cent Piece ..	„	800	41·90	2·715	39·8	2·579	„
·05	Do.	Five Cent Piece ..	„	800	20·95	1·357	19·9	1·290	„
·01	Do.	One Cent Piece	Copper or mixed metal	—	115·75	7·501	—	—	1 Dollar
·001	Do.	Mil.	„	—	15·43	1·000	—	—	„

FOURTH SCHEDULE.

Laws Repealed.

Order in Council and Proclamation, 9th January, 1863, respecting coins in Hong Kong.
Ordinance No. 1 of 1864.
Proclamation of the Governor, 22nd January, 1864.
Proclamation of the Governor, 15th September, 1866

No. XXII.

ORDER in COUNCIL regulating the Currency of LABUAN.

At the Court at Osborne House, Isle of Wight, the 2nd day of February, 1895.

PRESENT,

The QUEEN'S Most Excellent Majesty

LORD PRESIDENT	LORD KENSINGTON
MARQUESS OF RIPON	MR. CECIL RHODES.
LORD CHAMBERLAIN.	

WHEREAS by virtue of the law repealed by this Order certain silver dollars and other silver coins, and coins of copper or mixed metal are legal tender in Our Colony of Labuan;

And whereas it appears to Us, by the advice of Our Privy Council, that it is expedient to repeal the said law and to make a law respecting the coins which are to be the subject of contract and to constitute legal tender in Our said Colony;

Now, therefore, We, by and with the advice of Our Privy Council, and by virtue of all powers vested in Us in that behalf, do hereby ordain and enact as follows: And the Lords Commissioners of Our Treasury, and the most Honourable the Marquess of Ripon, K.G., one of Our Principal Secretaries of State, are to give the requisite directions herein accordingly.

1.—(1.) The Mexican silver dollar of the standard weight and millesimal fineness specified in the First Schedule to this Order shall be the standard coin of Our Colony of Labuan, in this Order referred to as the Colony.

(2.) Every contract, sale, payment, bill, note, instrument, and security for money, and every transaction, dealing, matter, and thing whatever relating to money, or involving the payment of or the liability to pay any money, shall, in the absence of express agreement to the contrary, be held to be made, executed, entered into, done, and had in the Colony, according to the standard coin of the Colony.

(3.) The coins mentioned in the Second Schedule to this Order shall be treated as equal to the standard coin.

2. If, on the report of the Governor of the Colony, the Commissioners of Our Treasury and a Secretary of State from time to time declare that they consider any dollar not mentioned in the Second Schedule to this Order to be equivalent in value to the standard coin or to any of the dollars therein mentioned, then, after

the date fixed by the Governor in a proclamation stating the declaration, and setting forth in a schedule the same particulars with respect to that dollar as are set forth in the said Second Schedule, this Order shall apply as if the schedule to the proclamation were added to the Second Schedule to this Order.

3.—(1.) If the Governor of the Colony at any time requests that any new subsidiary coins of less value than the dollar, whether of silver, copper, or mixed metal, be coined, and the Commissioners of Our Treasury and a Secretary of State approve such request, those new coins may be so coined under the direction of the Master of Our Mint, or at one of Our Mints in British India.

(2.) Such new coins shall have either the same impressions as the coins specified in the Third Schedule to this Order (in this Order referred to as existing coins) or such other impressions as may be approved of by the Master of Our Mint and by a Secretary of State.

(3.) Any such new coin may be of the same denomination as any existing subsidiary coin or of a different denomination.

(4.) Every such new coin, if of silver, shall be of the same fineness as the existing silver coins, and of a weight bearing the same proportion to the weights of those coins as the denomination of the new coin bears to the denominations of the existing coins.

(5.) As regards both the existing coins and the new coins the remedy of fineness shall be three-thousandths, and the remedy of weight shall be such that the gross deviation in weight on such number of coins of any given denomination as amount to the value of a dollar shall not exceed that allowed on the British dollar.

4.—(1.) A tender of payment of money in the Colony, if made in the standard coin or in any coins specified in the Second or Third Schedule of this Order, shall, if the coins have not been illegally dealt with, and, if of silver, have not become diminished in weight by wear or otherwise, so as to be of less weight than the weight in that behalf specified in the Schedules to this Order as the least current weight, be a legal tender—

(*a*) in the case of dollars for the payment of any amount;

(*b*) in the case of the other silver coins for the payment of an amount not exceeding two dollars, but for no greater amount;

(*c*) in the case of coins of copper or mixed metal, for the payment of an amount not exceeding one dollar, but for no greater amount.

(2.) Each coin shall be a legal tender only for the amount of its denomination.

(3.) If any new coins are coined, this article shall, after the date fixed by the Governor in a proclamation made with the approval of the Commissioners of Our Treasury and a Secretary of State, setting forth in a schedule the same particulars with respect to each coin as are set forth in the Third Schedule to this Order, apply to the new coins as if the schedule to the proclamation were added to that Third Schedule.

(4.) For the purposes of this Order, a coin shall be deemed to have been illegally dealt with where the coin has been impaired, diminished, or lightened otherwise than by fair wear and tear, or has been defaced by having any name, word, device, or number stamped or engraved thereon, whether the coin has or has not been thereby diminished or lightened.

5. On the commencement of this Order the Order in Council of the 25th day of March, 1887, regulating the currency of the Colony, and all other laws regulating legal tender in the Colony shall cease to be in force.

6. Nothing in this Order, nor any repeal of law by this Order, shall affect any liability incurred, contract made, or other thing done before the commencement of the Order.

7. In this Order—

The expression "Governor" means the Governor of the Colony, and includes the officer for the time being administering the government of the Colony.

The expression "Secretary of State" means one of Our Principal Secretaries of State.

Words in the singular include the plural, and words in the plural include the singular.

8. This Order may be cited as the Labuan (Coinage) Order, 1895.

9. This Order shall come into operation on the first day of April one thousand eight hundred and ninety-five, or any earlier day on which it is proclaimed in the Colony by the Governor, and that day is in this Order referred to as the commencement of the Order.

C. L. PEEL.

SCHEDULES.

FIRST SCHEDULE.

Standard Coin.

Coin.	Metal.	Millesimal Fineness.	Standard Weight.		Least Current Weight.	
			Grains.	Grammes.	Grains.	Grammes.
Mexican Dollar ..	Silver	902·7	417·74	27·070	411·00	26·633

SECOND SCHEDULE.

Additional Coins.

Coin.	Metal.	Millesimal Fineness.	Standard Weight.		Least Current Weight.	
			Grains.	Grammes.	Grains.	Grammes.
British Dollar	Silver	900	416·00	26·957	411·00	26·633
Hong Kong Dollar	Silver	900	416·00	26·957	411·00	26·633
Japanese Dollar or Yen ..	Silver	900	416·00	26·957	411·00	26·633

In this Schedule "British Dollar" means the dollar coined in pursuance of the British Dollar Order, 1895.

THIRD SCHEDULE.

Subsidiary Coins.

1. Proportion of Dollar for which Tender.	2. Coin.	3. Metal.	4. Millesimal Fineness.	Standard Weight.		6. Least Current Weight.		7. Limit of Tender.
				Grains.	Grammes.	Grains.	Grammes.	
·50	Straits Settlements Fifty Cent Piece	Silver	800	209·52	13·576	199·0	12·895	2 Dollars
·20	Do. Twenty Cent Piece.	„	800	83·81	5·430	79·6	5·158	„
·10	Do. Ten Cent Piece	„	800	41·90	2·715	39·8	2·579	„
·05	Do. Five Cent Piece	„	800	20·95	1·357	19·9	1·290	„
·01	Do. One Cent Piece	Copper or mixed metal.	—	144·00	9·331	—	—	1 Dollar
·005	Do. Half Cent Piece	„	—	72·00	4·665	—	—	„
·0025	Do. Quarter Cent Piece.	„	—	36·00	2·333	—	—	„
·01	British North Borneo Company's One Cent Piece	„	—	144·00	9·331	—	—	„
·005	Do. Do. Half Cent Piece	„	—	72·00	4·665	—	—	„

No. XXIII.

Report of the Deputy Master of the Sydney Branch of the Royal Mint for the year 1894.

Royal Mint, Sydney,
18th February, 1895.

Sir,

I have the honour to submit, for the consideration of the Master of the Mint, a Report on this Branch for the year 1894.

Gold received for coinage.

The weight of gold received for coinage was 869,782 ounces, consisting of 58,846 ounces alluvial gold, 44,279 ounces retorted cakes, 749,517 ounces bullion, and 17,140 ounces coin. The number of separate deposits was 6,110, as against 5,043 in 1893, and 3,854 in 1892. The yield from the goldfields of New South Wales continues to increase, the Mint receipts of gold, the produce of this Colony, being, for 1894, 222,988 ounces, as against 171,097 ounces received in 1893, and 144,259 ounces received in 1892.

There was a decrease of 40,363 ounces in the receipts from New Zealand, and a slight decrease in the receipts from Queensland. British gold coin weighing 16,799 ounces was deposited by the Banks for recoinage. The net increase for the year was 26,199 ounces. The gross value of the gold received was 3,084,778*l.*, as compared with 3,000,696*l.*, the gross value of the receipts in 1893.

Gold coin and gold bullion issued.

The gold coin issued during the year consisted of 3,067,000 sovereigns, as against 2,844,000 sovereigns and 250,000 half-sovereigns in 1893. The average weight of the sovereign was ·25682 ounces, and the average assay 916·688. Gold bullion to the value of 998*l.* was also issued. The total value of the coin and bullion issued in 1893 and 1894 respectively was 2,986,509*l.* and 3,067,998*l.*, being an increase for 1894 of 81,489*l.*

Assay Office.

In the Assay Department the number of assays made in each office was as follows:—

Gold	Rough bullion ...	8,249
	Refined bullion ...	1,377
	Standard bars ...	2,034
	Coin	1,252
	Check assays ...	94
Silver	Parting	7,712
	Wet	240
	Total	20,958

317 bullion and 3 mineral assays were made for the public. The total number of assays made during the year was 42,556.

Quartz crushings

Eleven samples of quartz, weighing in the aggregate eleven tons, twelve hundredweights, were crushed and amalgamated, and 172 ounces of standard gold recovered. Six parcels of quartz specimens, weighing about four hundredweights, were also treated, and 88 ounces of gold extracted.

The furnaces in the Melting House having been rebuilt, the old bricks and sweepings were crushed and amalgamated, yielding :—

Gold	...	30·917 ounces.
Silver	...	31·33 „

The main flue and the condensing chamber were also cleaned out, the sweep treated yielding 52·95 ounces gold and 270 ounces silver. As the tailings still contain a considerable proportion of gold they have been reserved for further treatment.

Refining.

In the Refinery 876,930 ounces were treated by the Chlorine process, and 710,181 ounces gold of the average assay 995·7, and 117,384 ounces silver of the average assay 969 were obtained.

Standard melting.

Standard gold weighing 1,243,928 ounces, and composed of 779,160 ounces of refined ingots and alloy, 16,676 ounces of light coin, and 448,092 ounces of scissel, was melted and cast into sovereign bars. The average assay of the ingot bars was 916·632, and of the scissel bars 916·606.

Coining.

The standard bars delivered to the Coining Department weighed 1,236,267 ounces, from which good coin weighing 788,040 ounces, or 63·74 per cent. of the weight operated on, was obtained. The dies were expended at the rate of one pair for 78,600 pieces, as against one pair for 77,000 pieces in 1893.

Bullion account and Revenue.

The Mint Bullion Account and Vouchers have been examined by the Auditor General of New South Wales, and certified to as correct. The revenue for the year amounted to 16,705*l.* 10*s.* 6*d.*, as against 13,197*l.* 10*s.* 1*d.* for 1893, and was a larger income than has been received in any one year since 1872. This amount, together with 350*l.* 18*s.* 9*d.*, collected for Escort Fees, has been paid over to the Colonial Treasurer. I am gratified in being able to note that, taking the revenue and expenditure for the whole period from the establishment of this Branch in 1855 to the 31st December, 1894, a period of nearly forty years, the total revenue exceeds the total expenditure by the sum of 199*l.* 15*s.* 10*d.*, and had the cost of the alterations and repairs to buildings during recent years, and of several other services rendered by the Colonial Government to this Branch, been charged against the Mint Annuity, the expenditure would have exceeded the revenue by an amount inconsiderable in comparison with the benefits.

derived by the mining population and the commercial community from the presence here of a Branch of the Royal Mint, where the product of the goldfields is converted directly into Imperial coin.

Establishment Account and Expenditure

The Establishment Account and Vouchers have been forwarded to London for audit. The expenditure for 1894 amounted to 14,028*l.* 9*s.* 5*d.*, as against 14,293*l.* 3*s.* 2*d.* in 1893. The saving on the Mint Annuity for 1893 was surrendered to the Colonial Government in the usual way.

New silver and bronze coin issued.

There was only a limited demand for new silver and bronze coin during the year, the nominal value of the new silver coin issued being 6,300*l.* and of the new bronze coin 505*l.*

Worn silver coin.

Worn silver coin of the nominal value of 2,179*l.* 14*s.* 3*d.*, withdrawn from circulation in New South Wales, was received, and also 1,898*l.* 6*s.* 9*d.* withdrawn by the Government of Queensland. Of the bronze coin issued, 50*l.* consisted of farthings, which were imported for trade purposes. Coins of so small a value do not appear to have been required as they quickly disappeared from circulation.

Counterfeit coining.

During the year several counterfeiting plants have been seized by the police, three for counterfeiting silver coins with moulds of plaster of Paris, and one pair of dies for striking half-sovereigns. The counterfeit coins, consisting of half-crowns, florins, shillings and half-sovereigns (the latter being gilded brass) were extensively circulated. In these cases the services of the Assayer were obtained as a witness for the Crown, and in every case convictions were obtained.

Changes in Establishment.

On the 31st March, Mr. E. O. Heywood, Senior Clerk and Melter, who entered the Mint in 1859, retired from this Branch on a pension after thirty-five years of faithful and zealous service. In consequence of his retirement, following closely as it did on the death of Dr. Leibius, it became necessary to recommend several changes in the Superior Staff.

The Lords Commissioners of Her Majesty's Treasury were pleased to approve of the abolition of the office of Senior Clerk and Melter, as proposed by me, and of the creation of a new office under the designation of Superintendent. To fill this post Mr. E. H. S. von Arnheim, Registrar and Accountant, was chosen. The control of the Assay Department which devolved upon Mr. McCutcheon on the death of Dr. Leibius, was confirmed. Other changes consisted of the promotion of Mr. D. J. K. Colley, Senior Clerk, to the position of Registrar and Accountant, Mr. J. H. Campbell becoming First Senior Clerk, and Mr. T. E. Roseby, B.A., Bullion Clerk, obtaining the vacant Senior Clerkship. Mr. A. J. C. Christie was appointed Assistant Assayer

the post of Assay Clerk and Assistant previously held by him being abolished. Mr. J. O'D. Hughes, B.A., became Bullion Clerk, in succession to Mr. Roseby. The vacancies caused by the death of Dr. Leibius and the retirement of Mr. Heywood were filled by the appointment of Mr. T. G. Murray, who had been serving in the Department for some time as Temporary Clerk, and of Mr. D. G. Stewart, who had gained the first place in a competition held under the Treasury Regulations. As additional clerical assistance was urgently required, Mr. E. F. Ebsworth was, with the approval of His Excellency the Governor, retained in the service of the Department as Temporary Clerk, throughout the year.

Messrs. Murray and Stewart have completed the period of probation and have received certificates from the Civil Service Commissioners.

James Brennan, Second Class Workman, died on the 17th September. The vacancy was filled by the engagement of C. S. C. Rush as Boy-workman.

Mint buildings.

The alterations to the Mint Buildings, which were undertaken by the Public Works Department, have not been carried out so expeditiously as was anticipated at the date of my last Report. The work was interrupted for a considerable time, but it is about to be taken in hand again.

Visitors.

The Mint has been open to visitors for one day in each week since the 9th March last, and 153 orders admitting 639 persons were issued before the close of the year.

The usual Returns are appended.

I have the honour to be, Sir,

Your obedient Servant,

J. Macdonald Cameron,
Deputy Master.

The Deputy Master,
Royal Mint, London.

Royal Mint, Sydney Branch.

Return of the Weight and Value of Gold received for Coinage; of the Value of Gold Coin and Gold Bullion issued; and of the Revenue derived from Mint Charges, &c., from the opening of the Mint on the 14th May, 1855, to the 31st December, 1894, inclusive.

Year.	Gold received for Coinage.		Gold Coin and Gold Bullion issued.						Revenue.				
			Gold Coin.			Gold Bullion.		Total Value of Gold Coin and Bullion.	From Mint Charges.		From silver.	From other sources.	Total.
	Weight.	Value.	Sovereigns.	Half-sovereigns.	Total.	Weight.	Value.		On New South Wales gold.	On Foreign gold.			
	ozs.	£ s. d.	£	£	£	ozs.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1855 to 1884	14,108,558·09	53,657,835 19 5	48,693,500	2,280,500	50,974,000	653,705·896	2,612,404 6 7	53,586,401 6 7	257,375 18 2	121,582 16 4	39,993 16 8	52,374 16 8	471,327 7 10
1885	422,160·20	1,510,061 10 3	1,486,000	—	1,486,000	12,048·590	46,978 1 7	1,532,978 1 7	1,785 15 8	2,661 11 10	2,606 11 5	577 8 0	7,631 6 11
1886	475,166·21	1,712,244 8 5	1,667,000	41,000	1,708,000	241·110	973 2 9	1,708,973 2 9	1,870 16 11	3,080 6 1	2,000 6 9	945 11 10	7,897 1 7
1887	597,706·82	2,173,505 19 8	2,002,000	67,000	2,069,000	6,210·900	24,234 19 10	2,093,234 19 10	2,119 6 3	4,003 2 6	2,796 3 0	1,409 15 10	10,328 7 7
1888	609,843·02	2,182,231 7 8	2,187,000	—	2,187,000	4,785·300	20,227 2 9	2,207,227 2 9	1,649 12 1	3,482 7 4	3,678 1 5	2,096 3 7	10,906 4 5
1889	900,475·22	3,340,473 1 6	3,262,000	32,000	3,294,000	6,803·620	28,750 0 2	3,322,750 0 2	2,298 19 3	4,613 10 5	3,433 16 2	1,737 19 11	12,084 5 9
1890	804,122·99	2,943,675 1 3	2,808,000	—	2,808,000	27,320·300	115,475 16 7	2,923,475 16 7	2,431 18 7	4,151 15 7	4,771 14 1	1,852 13 5	13,208 1 8
1891	787,225·34	2,818,001 13 3	2,596,000	77,000	2,673,000	23,128·250	93,424 2 1	2,766,424 2 1	2,881 12 3	3,853 18 4	5,318 14 8	1,874 9 5	13,928 14 8
1892	785,208·23	2,780,828 19 3	2,837,000	—	2,837,000	216·400	871 15 11	2,837,871 15 11	2,937 15 7	3,892 19 6	3,164 6 7	1,656 8 6	11,651 10 2
1893	843,582·20	3,000,096 2 8	2,844,000	125,000	2,969,000	4,150·260	17,509 7 2	2,986,509 7 2	3,623 13 7	3,712 11 4	4,290 14 8	1,570 10 6	13,197 10 1
1994	869,781·60	3,084,778 2 11	3,067,000	—	3,067,000	247·220	997 18 9	3,067,997 18 9	4,439 7 7	3,758 11 10	5,401 19 7	3,105 11 6	16,705 10 6
Total	21,203,830·52	79,204,132 6 3	73,419,500	2,622,500	76,072,000	738,858·036	2,961,846 14 2	79,033,846 14 2	283,414 15 11	158,793 11 1	77,456 5 0	69,201 9 2	588,866 1 2

RETURN of the Weight and Value of Gold received for coinage at the Sydney Mint, distinguishing the countries in which the gold was produced.

Period.	New South Wales.		Queensland.		New Zealand.	
	Weight.	Gross value.	Weight.	Gross value.	Weight.	Gross value.
	ozs.	£ s. d.	ozs.	£ s. d.	ozs.	£ s. d.
1855 to 1884	6,808,290·09	26,044,614 7 1	3,662,025·05	13,050,499 8 9	2,024,322·22	7,988,897 13 3
1885	93,990·36	340,802 6 11	300,103·08	1,063,807 17 0	1,561·06	4,726 0 5
1886	91,354·72	330,779 7 7	329,357·26	1,169,128 8 9	34,518·80	139,615 4 8
1887	105,268·71	375,787 16 3	426,110·35	1,530,348 3 3	53,100·94	218,082 12 4
1888	82,891·29	299,837 12 0	495,183·10	1,760,873 13 3	3,204·81	11,122 19 11
1889	114,486·29	414,026 15 8	732,447·03	2,722,026 3 5	4,653·48	17,650 9 3
1890	119,563·90	435,982 16 9	619,366·87	2,253,363 1 1	44,230·25	176,469 15 10
1891	142,470·23	518,249 5 5	541,533·53	1,908,799 3 0	84,348·86	323,521 8 11
1892	144,259·48	522,865 17 4	578,756·86	2,015,548 17 1	56,963·78	223,936 13 3
1893	171,097·07	619,070 15 8	585,042·42	2,036,510 13 0	85,218·56	337,065 15 1
1894	222,988·17	785,952 7 7	579,299·54	2,031,419 12 0	44,855·40	181,291 0 7
Total	8,097,160·31	30,687,969 8 3	8,849,230·09	31,542,325 0 7	2,436,978·16	9,622,379 13 6

Period.	Victoria.		Tasmania.		South Australia.	
	Weight.	Gross value.	Weight.	Gross value.	Weight.	Gross value.
	ozs.	£ s. d.	ozs.	£ s. d.	ozs.	£ s. d.
1855 to 1884	1,437,954·16	5,905,725 8 1	6,114·17	23,624 18 7	22,884·82	82,800 2 11
1885	60·27	239 7 5	30·51	125 11 5	10,457·87	38,298 13 7
1886	80·18	110 0 9	11·80	46 6 2	8,581·07	30,704 2 6
1887	49·43	98 14 5	5,632·66	20,981 3 7	5,625·51	20,790 0 1
1888	7·33	13 8 1	14·90	59 8 3	2,147·24	7,695 19 11
1889	2,820·36	10,769 7 6	—	—	4,304·59	13,867 16 0
1890	680·42	2,477 6 6	—	—	7,851·11	27,132 10 6
1891	653·80	2,524 19 3	—	—	12,932·85	44,507 13 9
1892	12·27	46 17 7	—	—	3,592·68	12,548 15 3
1893	101·05	417 10 8	105·55	369 5 11	183·36	618 14 3
1894	252·21	1,017 18 7	238·49	685 13 11	113·34	381 4 11
Total	1,442,671·48	5,923,440 18 10	12,148·08	45,872 7 10	78,734·44	279,286 2 8

Period.	Other Countries.		Coin.		Total.	
	Weight.	Gross value.	Weight.	Gross value.	Weight.	Gross value.
	ozs.	£ s. d.	ozs.	£ s. d.	ozs.	£ s. d.
1855 to 1884	12,065·05	40,154 9 8	134,902·53	521,519 11 1	14,103,558·09	53,657,335 19 5
1885	91·99	340 3 5	15,860·06	61,721 10 1	422,160·20	1,510,061 10 3
1886	302·15	1,141 17 8	10,460·23	40,719 0 4	475,166·21	1,712,244 8 5
1887	1,894·39	6,348 6 9	224·83	868 14 0	597,706·82	2,173,305 19 8
1888	964·89	3,635 6 3	25,430·06	99,013 0 0	609,843·62	2,182,231 7 8
1889	1,606·89	6,042 5 1	40,096·58	156,090 4 7	900,475·22	3,340,473 1 6
1890	807·02	3,017 12 11	11,623·42	45,231 17 8	804,122·99	2,943,675 1 3
1891	865·35	3,200 6 2	4,420·72	17,198 16 9	787,225·34	2,818,001 13 3
1892	1,505·75	5,426 0 10	117·41	455 17 11	785,208·23	2,780,828 19 3
1893	1,723·96	6,218 7 1	110·23	425 1 0	843,582·20	3,000,696 2 8
1894	4,894·46	17,374 10 11	17,139·99	66,705 14 5	869,781·30	3,084,778 2 11
Total	26,521·00	92,899 6 9	260,386·06	1,009,949 7 10	21,203,830·52	79,204,132 6 3

Royal Mint, Sydney Branch.

New Silver Coin Issued.

Year.	Crowns.	Double-florins.	Half-crowns.	Florins.	Shillings.	Six-pences.	Three-pences.	Total.
	£	£	£	£	£	£	£	£
1879 to 1884	—	—	31,200	65,400	74,000	17,500	22,000	260,100
1885	—	—	11,100	7,200	12,450	5,550	7,600	43,900
1886	—	—	2,600	200	5,500	1,450	7,650	17,400
1887	235	350	2,140	350	1,850	500	690	6,115
1888	165	50	1,260	850	3,250	3,100	2,610	11,285
1889	100	100	7,700	3,900	3,900	2,700	3,975	22,375
1890	100	100	7,400	8,500	9,200	4,500	5,375	35,175
1891	—	—	2,000	1,800	4,100	5,100	4,200	17,200
1892	—	—	1,500	4,000	4,300	2,500	1,625	13,925
1893	—	—	2,800	2,300	3,500	1,000	425	10,025
1894	—	—	1,900	1,100	900	1,500	900	6,300
Total ..	600	600	121,600	95,600	122,950	45,400	57,050	443,800

New Bronze Coin Issued.

Year.	Pence.	Halfpence.	Farthings.	Total.
	£	£	£	£
1868 to 1884	19,990	5,000	—	24,990
1885	2,040	445	—	2,485
1886	870	225	—	1,095
1887	680	120	—	800
1888	1,120	510	—	1,630
1889	1,160	400	—	1,560
1890	1,100	360	—	1,460
1891	1,540	440	—	1,980
1892	1,475	590	—	2,065
1893	390	450	—	840
1894	295	160	50	505
Total ..	30,660	8,700	50	39,410

Royal Mint, Sydney Branch.

Light Gold Coin received for Recoinage.

Year.	Nominal Value.	Actual Value.	Net loss.	
			Amount.	Per cent.
	£ s.	£ s. d.	£ s. d.	
1876 to 1884	360,810 10	359,731 6 11	1,079 3 1	·299
1885	60,453 0	60,282 12 11	170 7 1	·281
1886	40,434 10	40,311 15 11	122 14 1	·303
1887	524 10	512 5 2	12 4 10	2·334
1888	99,339 10	99,013 0 0	326 10 0	·328
1889	135,412 10	135,034 1 5	378 8 7	·279
1890	44,601 10	44,198 16 4	402 13 8	·902
1891	16,498 0	16,451 14 3	46 5 9	·280
1892	361 0	354 5 2	6 14 10	1·870
1893	215 10	211 0 10	4 9 2	2·070
1894	65,557 10	65,405 14 11	151 15 1	·231
Total	824,208 0	821,506 13 10	2,701 6 2	·328

Worn Silver Coin withdrawn from Circulation.

1.—Nominal Value and Deficiency in Weight.

Year.	Nominal amount.		Actual weight.		Net loss.	
	Value.	Weight.	Before melting.	After melting.	Weight.	Per cent.
	£ s. d.	ozs.	ozs.	ozs.	ozs.	
1873 to 1884 ..	95,251 5 11	346,368·19	300,609·07	300,489·50	45,878·69	13·25
1885	4,530 0 0	16,472·70	14,574·30	14,562·15	1,910·55	11·60
1886	4,042 0 0	14,698·14	12,993·22	12,984·45	1,713·69	11·66
1887	4,850 0 0	17,636·30	15,545·95	15,532·65	2,103·65	11·93
1888	3,251 0 0	11,821·78	10,446·25	10,437·65	1,384·13	11·71
1889	3,200 0 0	11,636·28	10,266·45	10,254·45	1,381·83	11·87
1890	2,855 0 0	10,381·72	9,200·10	9,191·50	1,190·22	11·46
1891	3,100 0 0	11,272·65	9,968·20	9,958·10	1,314·55	11·66
1892	7,582 0 0	27,570·80	24,843·48	24,818·80	2,752·00	9·98
1893	2,816 13 0	10,240·42	9,166·81	9,153·65	1,086·77	10·61
1894	4,078 1 0	14,829·27	13,326·22	13,307·20	1,522·07	10·26
Total ..	135,555 19 11	492,928·25	430,940·05	430,690·10	62,238·15	12·63

2.—Denominations.

(Unrecorded prior to 1892.)

Year.	Crowns.	Double-florins.	Half-crowns.	Florins.	Shillings.	Sixpences.	Four-pences.	Three-pences.	Total.
	£ s.	£ s.	£ s. d.	£ s.	£ s.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1892	211 10	7 4	3,804 15 0	659 2	2,152 10	440 15 0	2 14 0	303 10 0	7,582 0 0
1893	133 15	8 12	1,133 0 0	199 12	909 10	259 11 0	2 0 0	170 13 0	2,816 13 0
1894	222 0	27 12	1,814 0 0	281 18	1,144 16	358 13 6	—	229 1 6	4,078 1 0

Royal Mint, Sydney Branch.
Accumulation of Coin in New South Wales, 1885-94.

Issued from the Mint, and Imports.

Year.	Gold			Silver.	Bronze.	Total.
	Coined.	Imported.	Total.	Imported.	Imported.	
	£	£	£	£	£	£
1885	1,486,000	367,784	1,853,784	65,443	3,000	1,922,227
1886	1,708,000	371,336	2,079,336	37,451	1,753	2,118,540
1887	2,069,000	266,808	2,335,808	7,040	590	2,343,438
1888	2,187,000	138,500	2,325,500	12,943	1,260	2,339,703
1889	3,294,000	27,781	3,321,781	16,849	2,000	3,340,630
1890	2,808,000	53,808	2,861,808	43,707	1,530	2,907,045
1891	2,673,000	60,391	2,733,391	31,388	1,632	2,766,411
1892	2,837,000	118,151	2,955,151	37,340	3,020	2,995,511
1893	2,969,000	1,501,711	4,470,711	35,529	541	4,506,781
1894	3,067,000	298,758	3,365,758	10,000	160	3,375,918
Ten Years	25,098,000	3,205,028	28,303,028	297,690	15,486	28,616,204

Withdrawals from circulation, and Exports.

Year.	Gold			Silver.			Bronze.	Total.
	Withdrawn from circulation.	Exported.	Total.	Withdrawn from circulation.	Exported.	Total.	Exported.	
	£	£	£	£	£	£	£	£
1885	60,453	1,384,534	1,444,987	4,530	5,225	9,755	180	1,454,922
1886	40,434	1,586,736	1,627,170	4,042	5,427	9,469	177	1,636,816
1887	525	1,278,162	1,278,687	4,850	6,134	10,984	437	1,290,108
1888	99,339	2,081,844	2,181,183	3,251	12,470	15,721	427	2,197,331
1889	135,412	3,157,965	3,293,377	3,200	5,810	9,010	522	3,302,909
1890	44,601	2,151,853	2,196,454	2,855	16,793	19,648	179	2,216,281
1891	16,498	3,589,826	3,606,324	3,100	8,760	11,860	257	3,618,441
1892	361	2,234,543	2,234,904	7,582	12,415	19,997	628	2,255,529
1893	215	2,969,892	2,970,107	2,817	9,166	11,983	230	2,982,320
1894	65,557	1,975,573	2,041,130	4,078	12,764	16,842	380	2,058,352
Ten Years	463,395	22,410,928	22,874,323	40,305	94,964	135,269	3,417	23,013,009

Year.	Increase.				Decrease.			
	Gold.	Silver.	Bronze.	Net Total.	Gold.	Silver.	Bronze.	Net Total.
	£	£	£	£	£	£	£	£
1885	408,797	55,688	2,820	467,305	—	—	—	—
1886	452,166	27,982	1,576	481,724	—	—	—	—
1887	1,057,121	—	153	1,053,330	—	3,944	—	—
1888	144,317	—	833	142,372	—	2,778	—	—
1889	28,404	7,839	1,478	37,721	—	—	—	—
1890	665,354	24,059	1,351	690,764	—	—	—	—
1891	—	19,528	1,375	—	872,933	—	—	852,030
1892	720,247	17,343	2,392	739,982	—	—	—	—
1893	1,500,604	23,546	311	1,524,461	—	—	—	—
1894	1,334,788	—	—	1,327,726	—	6,842	220	—
Ten Years (net increase).	5,438,865	162,421	12,069	5,613,355	—	—	—	—

Estimate of the Amount of Coin in New South Wales at the close of 1894.

Where held.	Gold.	Silver.	Bronze.	Total.
	£	£	£	£
In private hands	4,439,866	369,312	31,575	4,840,753
In banks	7,396,048	225,784	3,387	7,625,219
Total	11,835,914	595,096	34,962	12,465,972

Royal Mint, Sydney Branch.

Mint Bullion Account.

Dr. Abstract of Receipts and Payments for the Year ended the 31st December, 1894. *Cr.*

		£	s.	d.	£	s.	d.
Bullion in store on 1st January, 1894					23,881	2	1
Deposits	Net value	3,076,311	2	6			
	Mint charges deducted ...	8,197	19	5	3,084,773	2	11
	Escort do. do. ...	269	1	0			
Silver	Mint value of silver retained	1,303	0	9			
	Premium on Silver Account...	4,203	14	7	5,511	15	4
Waste and Sweep	Proceeds of sweep shipped	648	19	3			
	Recovered at the Mint ...	1,903	8	6			
	Gain in operating ...	292	0	2	2,844	7	11
Escort charges collected					81	17	9
Fees for mineral assays, &c.					211	8	6
Gain on coin deliveries					17	19	5
Master of the Mint. Pyx pieces replaced					901	0	0
Suspense. Commissioners for Railways					501	14	11
Overdrawn Bank Balance, 31st December, 1894					29,685	8	1
					£3,148,414	16	11

			£	s.	d.	£	s.	d.
Overdrawn Bank Balance, 1st January, 1894						9,843	11	2
Net Amount paid to Depositors						3,086,841	14	5
Treasurer	Mint charges	Mint charges	8,197	19	5			
		Silver ...	5,401	19	7	16,705	10	6
		Sweep ...	2,894	3	0			
		Fees	211	8	6			
	Escort charges	Deducted ...	269	1	0			
		Collected ...	81	17	9	350	18	9
						17,056	9	3
Pyx pieces for transmission to London						634	0	0
Silver—Shipping charges						109	15	9
Waste and sweep—Shipping charges						14	18	9
Master of the Mint—Silver bullion shipped						1,452	1	8
Loss on computations							2	5
Bullion in store, 31st December, 1894						32,462	3	6
						£3,148,414	16	11

Dr. Liabilities and Assets on the 31st December, 1894. *Cr.*

	£	s.	d.
Net Amount due to depositors...	4,581	14	6
Overdrawn Bank Balance, 31st December, 1894	29,685	8	1
Waste and sweep	51	16	7
Fractional differences		15	6
	£34,319	14	8

	£	s.	d.
Bullion in store	32,462	3	6
Loss on coin deliveries	68	9	6
Pyx pieces	337	0	0
Master of the Mint	1,452	1	8
	£34,319	14	8

Examined and found to agree in every particular with the vouchers in support thereof.

Department of Audit,
Sydney, 13th February, 1895.

(*Signed*) E. A. Rennie,
Auditor-General.

I certify that the above accounts are true and correct in every particular, and in accordance with the books and vouchers.

Royal Mint,
Sydney, 17th January, 1895.

(*Signed*) J. Macdonald Cameron,
Deputy Master.

Royal Mint, Sydney Branch.

Abstract of the Establishment Account, from the 1st January to the 31st December, 1894.

Dr. *Cr.*

	£	s.	d.		£	s.	d.	£	s.	d.
To Balance on 1st January, 1894								716	11	2
Mint Annuity for 1894								15,000	0	0
Master of the Mint—Pyx pieces replaced								901	0	0
Master of the Mint—Premium on Drafts								14	4	7
Old stores sold								28	6	2
				By Savings on Grant for 1893 surrendered				706	16	10
				Expenditure under Estimate for 1894:						
				Salaries and Wages	8,752	18	2			
				Contingencies	3,472	4	6			
				Retired allowances	1,803	6	9			
								14,028	9	5
				Pyx pieces—transfer to Bullion Account				901	0	0
				Balance on 31st December, 1894 (made up as under):						
				Stores sold in 1893	9	14	4			
				Stores sold in 1894	28	6	2			
				Savings on Grant	971	10	7			
				Exchange due to Master of the Mint	14	4	7			
								1,023	15	8
			£16,660	1	11			£16,660	1	11

Royal Mint, Sydney Branch.

Abstract of the Silver Coin Account, from the 1st January to the 31st December, 1894.

Dr. *Cr.*

	£ s. d.	£ s. d.		£ s. d.	£ s. d.
To Balance in Store on 1st January, 1894 :			By New silver coin issued		6,300 0 0
New coin	9,900 0 0		By Cash transferred to Mint Bullion Account		1,699 13 0
Worn coin	2,816 13 0		By Cash paid for worn silver coin		4,078 1 0
		12,716 13 0	By Freight on worn silver coin		3 0 6
To Cash received for new silver coin sold		6,300 0 0	By Worn silver coin shipped to London		2,816 13 0
To Drafts on the Master of the Mint		2,846 10 11	By Bank drafts remitted to London		3,415 16 10
To Worn silver coin withdrawn from circulation :	£ s. d.		By Balance in store on 31st December, 1894 :	£ s. d.	
By the Government of New South Wales	2,179 14 3		New coin	3,600 0 0	
By the Government of Queensland	1,898 6 9		Worn coin	4,078 1 0	
		4,078 1 0			7,678 1 0
To Cash transferred from Mint Bullion Account ...		50 0 5			
		£25,991 5 4			£25,991 5 4

Dr. Abstract of the Bronze Coin Account, from the 1st January to the 31st December, 1894. *Cr.*

	£ s. d.		£ s. d.
To Bronze coin in store on 1st January, 1894	595 0 0	By Bronze coin issued	505 0 0
To Cash received for bronze coin sold	505 0 0	By Bank drafts remitted to London	505 0 0
To Bronze coin received from London	100 0 0	By Bronze coin in store on 31st December, 1894	190 0 0
	£1,200 0 0		£1,200 0 0

No. XXIV.

Report of the Deputy Master of the Melbourne Branch of the Royal Mint for the year 1894.

Melbourne,
4th March, 1895.

Sir,

I have the honour to submit the following Report on the transactions of this Branch of the Royal Mint for the year 1894.

The total quantity of gold received at the Mint in bullion and rough gold was 1,061,523 ounces, which contained 1,071,644 ounces of standard (or sovereign) gold and 54,116 ounces of fine silver.

The average assay of gold received at the Mint was :—

Gold	...	933·9
Silver	...	51·4
Base	...	14·7

During the previous year 946,996 ounces of bullion and rough gold had been received, which contained by assay 962,969 ounces of standard gold and 43,736 ounces of fine silver, the average assay of god deposited in 1893 having been :—

Gold	...	939·6
Silver	...	46·6
Base	...	13·8

There were 6,458 deposits received during 1894 as against 5,127 in 1893. This increase puts a severe strain on the staff, particularly in the Assay and Clerical Departments.

The silver extracted from gold during 1894 amounted to 50,909 ounces, containing 49,619 ounces of fine silver.

The quantity of gold received at the Mint in 1894 was larger than that received during 1893 by 114,527 ounces, and is the largest quantity received in any year since its establishment in 1872.

The coinage for the year 1894 amounted to 4,166,874*l.*, all in sovereigns. The coinage of 1893 was 3,563,752*l.* in sovereigns and 55,012*l.* in half-sovereigns—3,618,764*l.* in all. The coinage of 1894 thus shows an increase of 548,110*l.* over that of the previous year.

The average weight of the sovereigns issued was 123·275 grains (·25682 ounce), while the average assay was 916·69 ; the previous year having been : weight, 123·273 grains, and assay, 916·69.

It will be noticed from the usual tabular statement attached that the percentage of good coin from bars has been 69·1 for the past year, a little lower than that of the previous year, which was 70·8, the highest record reached.

This matter of percentage of out-turn of good coin from the Melting House bars deserves more notice than it seems to receive.

By careful attention (principally on the part of Mr. Barton, aided by Mr. Bagge) it has greatly improved here in the past few years. In 1885 it was only 58·6 per cent., and in no year had it ever been higher than 63·6 per cent., but for some years back it has been :—

1890.	1891.	1892.	1893.	1894.
67·1%	68·7%	69·7%	70·8%	69·1%

Supposing the coin to be thoroughly right, I doubt if there is any better test of management being good and machinery in good order than this. Raising the percentage means less scissel, and therefore less double working of the gold. For instance, it will be readily understood that, if the out-turn were only 50 per cent., it would mean that half the gold would have to be twice worked, a fourth of it three times, an eighth of it four times, a sixteenth of it five times, and so on, all of which means delay, expense, and some loss.

About 25 per cent. of scissel is inevitable in cutting round discs from an oblong fillet, and there would always be *some* imperfect work to do over again, which may amount to 3 per cent., and leaves 72 per cent. possible, but almost unattainable. The improved out-turn helps us a great deal in our times of high pressure.

Gold bullion of the value of 4,606*l.* was issued, being a decrease of 125,715*l.* on the quantity issued in 1893, which amounted to 130,321*l.* As the issue of gold in the form of bullion depends almost exclusively on bankers' transactions with India and China, the comparison of one year with another has no significance as regards the work of the Mint.

The total quantity of gold coin and bullion issued was 4,171,480*l.*, or an increase of 422,395*l.* on the quantity issued during 1893, which had been 3,749,085*l.*

New Regulations for the Receipt and Coinage of Gold (of which I enclose a copy), issued by His Excellency the Governor in Council, came into operation on the 5th November, and they are working satisfactorily. Appendix M.

Fine silver, weighing 48,225 ounces, was sold during the year, against 49,351 ounces in 1893, and 5,834 ounces remained in store at the end of the year. Of the silver sold this year 22,996 ounces were purchased by the Royal Mint in London.

The Revenue which has been paid to the Colonial Treasury amounted to 14,990*l.*, against 13,163*l.* in 1893, an increase of 1,827*l.*

The unexpended balance of the Mint Annuity for 1894 is 4,801*l.*, against 5,226*l.* in 1893. But for some unavoidable extra expenditure, the cost to the Colony would have been nil. As it is that cost is only 209*l.* for the year 1894, as against 1,611*l.* in 1893, and this is the lowest point ever reached in the history of the Branch, and is very trifling for the working of over four millions sterling of gold.

The unexpended balance of the Mint Annuity for 1893, viz., 5,226*l.* 15*s.* 4*d.*, was, in accordance with your instructions, repaid to the Colonial Treasury during the year. The balance for 1894 awaits your instructions.

New silver coin of the value of 5,200*l.* was received from the Royal Mint during the year, and 3,000*l.* was issued to the public. Worn silver coin of the value of 4,668*l.* was withdrawn from circulation. I append a Return showing the denominations of silver coin issued and withdrawn at this Branch during 1894.

Appendix L.

No bronze coin was received from the Royal Mint during the year, but 750*l.* was issued to the public from the amount in store at the close of 1893.

Visitors were shown round the Operative Departments to the number of 4,386.

The gold raised in Victoria in 1894 is estimated by the Department of Mines to have been 673,680 ounces, while that of 1893 was estimated to have been 671,126 ounces, showing an increase of 2,554 ounces.

I am able to give in the Appendix the estimated production of gold and silver in all the Australasian Colonies to the year 1894 inclusive, showing an increase in the latter year over 1893 of 319,286 ounces, and being the highest production since 1872 of the Australasian Colonies.

Appendix H.

I append the usual statements of the work performed in the Operative Departments during the year, together with the usual tabular statements, and a continuation of the Return showing the proportion of the gold coin issued from the two Branches of the Royal Mint in Australia which has apparently been retained in the Colonies in which it was coined.

Appendices A., B., C.

Appendices D., E., F., G., K.

As there seems to be a probability that this may be the last Report which I can hope to send you, perhaps I may be allowed to say, in leaving the Mint, that it is some satisfaction to me that I am leaving it in a much more prosperous condition than I found it in.

My first report (1885) showed 836,168 ounces treated, with a cost to the Colony of 6,542*l.*

My last year (1894) shows 1,061,523 ounces treated at a cost to the Colony of only 209*l.*

The increase in gold, by increasing the Revenue, is the largest factor in this improvement, but so far as it results, also, from improved arrangements, close supervision of expenditure, and zealous management, I have to share the credit with all the members of the Staff, and I should like to take this opportunity of making you aware of their zeal in the service of the Mint.

The very irregular way in which deposits reach us (sometimes 150 in one day, each—however small—having to be separately melted, and each subject to a double assay, while many days pass with very few) makes regularity of work impossible, and often puts the Departments on such high pressure as to involve late hours, for which there is no extra pay. These occasions have always been met with perfect cheerfulness and in so prompt a way that we are never a day after the due date in paying for a deposit, though, as we have no reserve and no capital, it is necessary to turn each deposit into sovereigns in time for its payment to the depositor.

Such regularity shows how zealous has been the service of all the Staff.

Among so many, it would be invidious to name any for special notice, unless Heads of Departments:—Mr. Robert Barton, Superintendent of the Bullion Office, and practical Head of the Operative Departments; Mr. E. S. Wardell, Head of the Accountant's Department; and Mr. F. R. Power, the Head of the Assay Department. To these my special thanks are due for very zealous and able co-operation.

Early in the year, I lost the services of Mr. George Foord, then our First Assayer, a man of very high scientific attainments, and a valuable officer of the Mint, who retired on the 31st March, 1894. Mr. F. R. Power, formerly Second Assayer, was promoted to First Assayer; Mr. Robert Law, formerly Assistant Assayer, was promoted to Second Assayer, and Mr. F. Mousley was appointed Assistant.

Mr. Foord, during his service of nearly twenty-four years, was of great service to the Mint, especially in the earlier time when high scientific attainments were rare in the Colony, and the Mint has benefited considerably by improvements which he has suggested in the working of the Assay Office, among which may be mentioned:—

1. The slide rule, which enables the assayer quickly and accurately to ascertain the surcharge in the assay of gold of the various finenesses as determined by the experiments conducted by Mr. Barton and Mr. Foord. The result of these experiments was reported in

Appendix No. 2, which accompanied Colonel Ward's Annual Report for 1875, and is also referred to in Percy's Metallurgy, p. 276. With reference to these experiments it may be stated that they were made by the usual methods of assay followed in the Melbourne Mint, in which one grain of copper is always added to all assays which contain no copper, in order that the results of these experiments might be applied to the daily routine of the Assay Offices of this Mint.

2. A reel for the assay balance, which enables the assayer to adjust all his balances so that each appears to be of the same sensitiveness. In this connection the Balance Mechanician, C. M. Otto, deserves mention for his skill in constructing the machine by which the lines of this reel are ruled.

3. An improved muffle, in which all lateral holes are abolished, and in which there is only one central tube from back to front as an air carrier.

4. A system of weighing by compensation, as explained in Appendix A. to Mr. Hunt's Report for 1877. In this system no more weights are required than in the ordinary method, and it is an unquestionable advantage, in any assay office constituted like that of the Melbourne Mint, that both methods should be used, one by each assayer, as any errors in the weights used, due to wear, are in the opposite direction, and, therefore, the results furnish an obvious check on the wear of the weights. Mr. Foord's method has been in daily use in this Mint since 1877.

I have the honour to be, Sir,

Your obedient Servant,

GEORGE ANDERSON,

Deputy Master.

The Right Honourable

The Master of the Mint, London.

ROYAL MINT, MELBOURNE BRANCH.

APPENDIX "A."

MELTING AND REFINING DEPARTMENT.

Memoranda for Year 1894.

1,061,523·45 ounces of rough gold, in 6,458 separate deposits, have been melted and cast into ingots for assay.

1,049,529·27 ounces have been refined by the chlorine process, from which 983,934·79 ounces of refined gold, of an average assay of 995·8, and 50,909·42 ounces of silver bullion, containing 49,619·09 ounces of fine silver, have been delivered to the Bullion Office.

1,071,648·57 ounces of ingot gold and 479,069·68 ounces of scissel have been cast into bars for coinage.

15,030·95 ounces of worn silver coin have been melted and cast into bars for shipment to London.

ROBERT BARTON,
Superintendent of the Bullion Office.

Royal Mint, Melbourne,
4th March, 1895.

Royal Mint, Melbourne Branch.

APPENDIX "B."

Coining Department.

Comparative Statement of Operations.

Year.	Bars received for coinage.	Coin delivered	Working percentages.								Average number of pieces struck per pair of dies.	
			Blanks cut from bars.		Good blanks from blanks cut.		Good blanks from bars.		Coin from bars.			
			Sovereigns.	Half-sovereigns.	Sovereigns.	Half-sovereigns.	Sovereigns.	Half-sovereigns.	Sovereigns.	Half-sovereigns.	Sovereigns.	Half-sovereigns.
	Ozs.	Ozs.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	No.	No.
1872	618,972·10	192,397·30	43·6	32·8	73·	34·9	31·	9·4	31·	9·4	—	—
1873	481,655·26	214,405·88	59·1	54·0	78·5	72·	45·4	37·5	45·4	37·5	8,799	4,650
1874	599,874·89	352,698·39	64·7	—	90·8	—	58·7	—	58·7	—	19,342	—
1875	866,107·78	492,194·02	65·3	—	87·1	—	56·8	—	56·8	—	27,379	—
1876	867,222·94	538,581·43	67·6	—	92·4	—	62·1	—	62·1	—	25,890	—
1877	724,602·77	392,729·89	68·	63·1	81·4	53·6	55·2	33·8	55·2	33·8	17,501	6,830
1878	939,890·52	557,562·58	69·8	—	84·	—	58·7	—	58·7	—	23,577	—
1879	1,073,488·09	704,066·56	68·9	—	91·8	—	63·2	—	63·2	—	46,862	—
1880	1,197,203·69	784,289·01	67·7	—	92·6	—	62·7	—	62·7	—	59,298	—
1881	908,874·31	602,705·84	67·8	48·1	93·7	84·4	63·6	40·6	63·6	40·6	52,249	16,960
1882	998,052·02	647,242·72	64·7	52·5	92·7	72·4	60·	38·	60·	38·	63,225	36,281
1883	798,171·47	526,691·79	66·3	—	93·5	—	62·	—	62·	—	68,359	—
1884	1,257,169·60	762,058·67	61·6	26·7	93·2	48·6	57·5	13·	57·5	13·	58,280	32,185
1885	1,258,256·87	763,599·83	65·4	24·4	89·7	58·3	58·6	14·2	58·6	14·2	40,652	11,384
1886	1,162,989·68	750,241·54	69·2	50·0	92·6	69·2	64·1	34·6	64·1	34·6	39,482	7,734
1887	1,173,489·08	741,948·54	69·4	48·6	91·2	84·6	63·3	41·1	63·3	41·1	44,641	14,176
1888	1,145,587·41	727,057·79	68·8	—	92·6	—	63·7	—	63·5	—	54,425	—
1889	1,106,076·96	701,777·04	69·1	—	92·	—	63·5	—	63·5	—	60,723	—
1890	952,143·99	635,899·00	70·6	—	95·	—	67·1	—	66·8	—	38,387	—
1891	1,027,234·51	706,109·94	72·9	—	94·4	—	68·8	—	68·7	—	63,916	—
1892	1,286,464·42	895,422·53	73·1	—	95·3	—	69·8	—	69·7	—	49,455	—
1893	1,315,109·52	929,356·93	73·6	67·2	96·4	94·9	70·9	63·8	70·8	63·2	92,565	22,000
1894	1,550,458·44	1,070,296·13	73·1	—	94·8	—	69·3	—	69·1	—	94,715	—

Royal Mint, Melbourne,
4th March, 1895.

Robert Barton,
Superintendent of the Bullion Office.

ROYAL MINT, MELBOURNE BRANCH.

APPENDIX "C."

ASSAY DEPARTMENT.

Number of assays made in the Assay Department of the Melbourne Branch of the Royal Mint in 1894.

Coin	1,818
Standard Bars	4,034
Rough Gold Parting	22,336
Refined	3,225
Proof	3,734
Silver	193
Sweep and Mineral	41
TOTAL	35,381

FRANCIS R. POWER,
ROBERT LAW,
} Assayers.

Royal Mint, Melbourne,
4th March, 1895.

Royal Mint, Melbourne Branch.

APPENDIX "D."

Return of the Quantity and Value of Gold received for Coinage at the Melbourne Branch of the Royal Mint; of the Gold Coin and Gold Bullion issued therefrom; and of the Revenue derived from Mint Charges, &c., from the opening of the Mint on 12th June, 1872, to 31st December, 1894.

Period.	Gold received for coinage.		Issued.						Revenue.		
			In Coin.			In Bullion.		Total Value of coin and bullion.	From Mint charges on gold.	From sale of silver and other sources.	Total Revenue.
	Gross Weight.	Value of gold at £3 17s. 10½d. per ounce standard.	Sovereigns.	Half-sovereigns.	Total Value.	Quantity.	Value.				
	ozs.	£ s. d.	No.	No.	£ s. d.	ozs.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1872*	190,765·43	765,023 12 5	748,180	—	748,180 0 0	1,312·690	4,027 19 5	752,207 19 5	2,655 19 11	1,289 6 6	3,945 6 5
1873	221,903·75	887,258 9 7	752,199	165,034	834,716 0 0	3,129·166	11,125 10 5	845,841 10 5	3,492 10 8	1,628 17 3	5,121 7 11
1874	335,305·83	1,349,289 12 5	1,373,298	—	1,373,298 0 0	2,911·722	10,416 10 0	1,383,714 10 0	4,861 14 9	1,692 17 10	6,554 12 7
1875	489,822·51	1,948,066 15 3	1,888,405	—	1,888,405 0 0	3,552·872	13,857 4 8	1,902,262 4 8	4,514 13 0	3,412 17 2	7,927 10 2
1876	543,303·70	2,149,890 3 3	2,124,445	—	2,124,445 0 0	3,824·578	14,144 10 1	2,138,589 10 1	3,960 12 4	4,192 12 5	8,153 4 9
1877	378,409·83	1,492,206 13 4	1,487,316	80,016	1,527,324 0 0	3,326·060	13,004 4 9	1,540,328 4 9	2,856 5 7	3,658 0 2	6,514 5 9
1878	570,078·76	2,268,001 6 2	2,171,457	—	2,171,457 0 0	3,691·003	14,640 4 10	2,186,097 4 10	3,929 3 3	4,643 2 1	8,572 5 4
1879	656,724·02	2,638,393 6 6	2,740,594	—	2,740,594 0 0	1,742·696	6,839 1 4	2,747,433 1 4	3,783 19 9	5,564 11 2	9,348 10 11
1880	758,937·15	3,062,662 12 8	3,053,454	—	3,053,454 0 0	1,860·986	7,219 5 10	3,060,673 5 10	4,346 14 0	5,928 3 3	10,274 17 3
1881	692,424·99	2,793,809 12 11	2,325,303	42,009	2,346,307 10 0	106,998·759	448,766 13 0	2,795,074 3 0	4,016 4 11	6,718 18 5	10,735 3 4
1882	819,142·55	3,311,893 15 3	2,465,781	107,522	2,519,542 0 0	189,837·253	789,686 17 11	3,309,228 17 11	4,856 1 8	5,521 19 5	10,378 1 1
1883	786,021·30	3,159,609 9 5	2,050,450	—	2,050,450 0 0	266,879·206	1,112,478 5 1	3,162,928 5 1	4 861 5 7	5,973 12 3	10,834 17 10
1884	945,709·48	3,803,320 3 1	2,942,630	48,009	2,966,634 10 0	200,766·424	835,728 8 9	3,802,362 18 9	5,742 6 5	6,751 7 3	12,493 13 8
1885	836,433·46	3,351,766 19 10	2,967,143	11,003	2,972,644 10 0	91,334·627	379,838 18 8	3,352,483 8 8	5,092 6 0	6,379 1 6	11,471 7 6
1886	756,610·71	3,029,783 1 5	2,902,131	38,008	2,921,135 0 0	25,700·855	107,719 6 4	3,028,854 6 4	4,799 12 3	6,540 6 2	11,339 18 5
1887	770,221·69	3,075,486 16 3	2,856,424	64,013	2,888,430 10 0	45,029·921	186,394 19 3	3,074,825 9 3	4,858 8 4	5,900 11 8	10,759 0 0
1888	757,812·75	3,023,414 0 0	2,830,612	—	2,830,612 0 0	46,611·313	194,218 15 4	3,024,830 15 4	4,703 16 2	5,263 2 8	9,966 18 10
1889	761,931·15	3,030,958 6 10	2,732,590	—	2,732,590 0 0	72,496·704	299,284 19 9	3,031,874 19 9	4,875 6 4	6,136 14 4	11,012 0 8
1890	752,922·82	3,003,635 7 5	2,473,537	—	2,473,537 0 0	126,430·480	527,143 13 3	3,000,680 13 3	4,796 0 9	6,875 12 3	11,671 13 0
1891	805,231·00	3,208,352 7 7	2,749,592	—	2,749,592 0 0	110,928·150	460,063 10 8	3,209,655 10 8	5,179 12 6	5,752 3 0	10,931 15 6
1892	880,052·25	3,491,756 10 6	3,488,750	—	3,488,750 0 0	1,317·730	5,183 11 8	3,493,933 11 8	5,762 5 5	6,389 11 7	12,151 17 0
1893	946,996·45	3,749,561 4 1	3,563,752	110,024	3,618,764 0 0	31,402·900	130,321 5 6	3,749,085 5 6	6,310 8 0	6,853 9 0	13,163 17 0
1894	1,061,523·45	4,172,714 13 1	4,166,874	—	4,166,874 0 0	1,165·780	4,606 0 8	4,171,480 0 8	7,534 16 3	7,455 8 1	14,990 4 4
Total	15,718,345·03	62,766,852 19 3	56,854,917	665,638	57,187,736 0 0	1,341,851·855	5,576,709 17 2	62,764,445 17 2	107,790 3 10	120,522 5 5	228,312 9 3

* From 12th June, the day the Mint opened to the public.

Royal Mint, Melbourne,
4th March, 1895.

George Anderson,
Deputy Master.

ROYAL MINT, MELBOURNE BRANCH.

APPENDIX "E."

RETURN showing the Countries in which the Gold brought to the Melbourne Branch of the Royal Mint had been produced.

COUNTRIES FROM WHICH RECEIVED.

Country.	During the year 1894.	Since the opening of the Mint.
	Ozs.	Ozs.
Victoria	721,014·38	12,208,695·98
New South Wales	310·21	13,576·28
New Zealand	46,881·46	1,932,784·49
Queensland	17·81	9,518·33
South Australia	35,730·70	343,827·53
Tasmania	48,802·94	639,622·92
Western Australia	199,904·02	412,921·19
Natal	—	1,731·35
India	—	·82
Madagascar	162·65	162·65
Light Gold Coin*	285·94	9,687·28
Unknown	8,413·34	145,816·21
Totals	1,061,523·45	15,718,345·03

* Until the year 1890, all deposits of light gold coin were included under "Unknown."

GEORGE ANDERSON,
Deputy Master.

Royal Mint, Melbourne,
4th March, 1895.

ROYAL MINT, MELBOURNE BRANCH

APPENDIX "F."

RETURN showing the Amount and Destination of Gold Coin Exported from Victoria, and the Amount Issued from the Mint, in each Month of the Year 1894.

Month.	To where Exported.							Total Amount Exported.	Amount issued from Mint.	Excess of Coins Issued from Mint over Coins Exported.	Excess of Coins exported over Coins Issued from Mint.
	United Kingdom.	Hong Kong.	Malta.	New South Wales.	New Zealand.	Tasmania.	Western Australia.				
	£	£	£	£	£	£	£	£	£	£[1]	£[2]
January	122,000	3,735	98	125,000	—	—	10,000	260,833	335,071	74,238	—
February	43,213	2,985	—	9,000	50,000	—	20,000	125,198	382,079	256,881	—
March	617,000	3,850	—	2,500	—	—	10,000	633,350	278,060	—	355,290
April	450,000	3,775	—	1,000	—	—	32,500	487,275	327,068	—	160,207
May	282,210	3,361	—	—	—	—	20,000	305,571	319,067	13,496	—
June	284,000	5,855	—	—	—	—	10,000	299,855	365,077	65,222	—
July	157,000	2,020	—	—	—	12,000	10,000	181,020	294,063	113,043	—
August	161,212	—	—	—	30,000	4,000	20,000	215,212	422,088	206,876	—
September	179,000	—	—	2,393	—	10,000	30,000	221,393	331,069	109,676	—
October	207,000	320	—	1,500	—	—	—	208,820	420,088	211,268	—
November	309,220	1,100	—	—	50,000	—	10,000	370,320	287,061	—	83,259
December	344,000	3,030	—	—	—	7,000	20,000	374,030	406,083	32,053	—
Total	3,155,855	30,031	98	141,393	130,000	33,000	192,500	3,682,877	4,166,874	—	—

Royal Mint, Melbourne,
4th March, 1895.

GEORGE ANDERSON,
Deputy Master.

Royal Mint, Melbourne Branch.

APPENDIX "G."

Table showing the gold coined at the Branches of the Royal Mint at Melbourne and Sydney, and the proportion of it apparently retained in the Colony in which it was coined.

Year.	Victoria.						New South Wales.						Total of both Colonies.					
	Gold Coin coined or imported.			Gold Coin remelted or exported.			Gold Coin coined or imported.			Gold Coin remelted or exported.			Gold Coin coined or imported.			Gold Coin remelted or exported.		
	Gold Coin coined at Melbourne Mint.	Gold Coin imported.	Total of both.	Light Gold Coin remelted at Mint (a).	Gold Coin exported.	Total of both.	Gold Coin coined at Sydney Mint.	Gold Coin imported.	Total of both.	Light Gold Coin remelted at Mint.	Gold Coin exported.	Total of both.	Gold Coin coined at Mints.	Gold Coin imported.	Total of both.	Light Gold Coin remelted at Mints.	Gold Coin exported.	Total of both.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1873 to 1883	22,629,992	1,101,504	23,731,496		22,533,252	22,533,252	17,025,000	1,399,168	18,424,168	285,390	17,269,259	17,554,649	39,654,992	2,500,672	42,155,664	285,390	39,802,511	40,087,901
1884	2,966,635	549,798	3,516,433		1,249,297	1,249,297	1,595,000	308,592	1,903,592	75,419	858,568	933,987	4,561,635	858,390	5,420,025	75,419	2,107,865	2,183,284
1885	2,972,644	3,313	2,975,957		3,955,523	3,955,523	1,486,000	367,784	1,853,784	60,453	1,384,534	1,444,987	4,458,644	371,097	4,829,741	60,453	5,340,057	5,400,510
1886	2,921,135	32,593	2,953,728		1,609,629	1,609,629	1,708,000	371,336	2,079,336	40,434	1,586,736	1,627,170	4,629,135	403,929	5,033,064	40,434	3,196,365	3,236,799
1887	2,888,131	51,927	2,940,058		1,011,121	1,011,121	2,069,000	266,808	2,335,808	524	1,278,162	1,278,686	4,957,131	318,735	5,276,166	524	2,289,283	2,289,807
1888	2,830,612	497,493	3,328,105		3,523,642	3,523,642	2,187,000	138,500	2,325,500	99,339	2,081,844	2,181,183	5,017,612	635,993	5,653,605	99,339	5,605,486	5,704,825
1889	2,732,590	217,166	2,949,756		2,949,756	2,949,756	2,187,000	138,500	2,325,500	99,339	2,081,844	2,181,183	4,957,431	318,735	5,276,166	524	2,289,283	2,289,807
1890	2,473,537	36,282	2,509,819	32,580	2,223,065	2,255,645	2,808,000	53,808	2,861,808	44,601	2,151,853	2,196,454	5,281,537	90,090	5,371,627	77,181	4,374,918	4,452,099
1891	2,749,592	325,562	3,075,154	2,409	2,217,734	2,220,143	2,673,000	60,391	2,733,391	16,498	3,589,826	3,606,324	5,422,592	385,953	5,808,545	18,907	5,807,560	5,826,467
1892	3,488,750	10	3,488,760	1,043	1,844,388	1,845,431	2,837,000	118,151	2,955,151	458	2,234,543	2,235,001	6,325,750	118,161	6,443,911	1,501	4,078,931	4,080,432
1893	3,615,764	1,155,200	4,773,964	577	2,755,187	2,755,764	2,969,000	1,501,711	4,470,711	430	2,969,892	2,970,322	6,587,764	2,656,911	9,244,675	1,007	5,725,079	5,726,086
1894	4,166,874	17,400	4,184,274	1,114	3,682,877	3,683,991	3,067,000	298,758	3,365,758	66,195	1,975,532	2,041,727	7,233,874	316,158	7,550,032	67,309	5,658,409	5,725,718
Total	36,430,556	3,988,248	60,427,804	37,723	48,589,628	48,627,351	43,718,000	4,912,788	48,630,788	825,153	40,533,714	41,363,867	100,157,556	8,901,036	109,058,592	862,876	83,128,342	83,991,218

Balance apparently retained in the Colony.	
Amount	£11,800,453
Percentage of amount coined	20·91

Balance apparently retained in the Colony.	
Amount	£7,266,921
Percentage of amount coined	16·62

Balance apparently retained in the two Colonies	
Amount	£19,067,374
Percentage of amount coined	19·44

(a) Small quantities of light gold coin were remelted at the Melbourne Mint previous to 1890, but the amount was inconsiderable, and light coin was not recorded under a separate heading.

The above return shows that only 19·01 per cent. of the gold coined at the Melbourne and Sydney Mints during the last 22 years has been retained in the Colonies coining it. The amount actually retained is probably much less than this, for considerable quantities are taken away by passengers for Europe which do not appear in the Custom House Returns, and which probably are not counterbalanced by sums brought by incoming passengers, the former being only at the beginning and the latter at the end of their journey. Thus in Victoria the amount of all coined metals held by Banks on the 31st December, 1894, was only 5,251,849*l.* more than they held on the 31st December, 1872, or only 4·50 per cent. of the amount apparently retained in the Colony since that date, and in a Colony where the practice of keeping Bank accounts is almost universal, and the circulation of 1*l.* Bank Notes very large (the circulation of Bank Notes being about 1*l.* per head of every man, woman, and child in the Colony), it is not probable that the amount of gold coin in private hands is, under ordinary circumstances, very large.

Royal Mint, Melbourne,
4th March, 1895.

GEORGE ANDERSON,
Deputy Master

ROYAL MINT, MELBOURNE BRANCH.

APPENDIX "H."

ESTIMATED Production of GOLD and SILVER in AUSTRALIA, TASMANIA, and NEW ZEALAND, from the earliest records obtainable to the year 1894 inclusive.

(From Returns kindly furnished by the Government of each Colony.)

GOLD.

Year.	New South Wales.	New Zealand.	Queensland.	South Australia	Tasmania.	Victoria.	Western Australia	Total.
1851 to 1884 Inclusive.	ozs. 9,596,642	ozs. 10,552,279	ozs. 4,529,280	ozs. 154,628	ozs. 378,413	ozs. 53,023,985	ozs.	ozs. 78,235,227
1885 ..	103,736	237,371	310,941	18,327	37,317	735,218	—	1,442,910
1886 ..	101,416	226,668	340,998	21,115	31,014	665,396	3,000	1,389,607
1887 ..	110,288	203,869	425,923	37,371	41,751	617,751	—	1,436,953
1888 ..	87,503	201,219	481,643	16,763	39,610	625,026	50,000	1,501,764
1889 ..	112,948	203,211	739,103	20,833	33,050	614,839	15,493	1,739,477
1890 ..	127,460	193,193	610,587	24,831	20,510	588,560	34,209	1,599,350
1891 ..	153,335	251,996	561,641	28,700	48,769	576,399	30,311	1,651,151
1892 ..	156,870	237,392	605,612	38,974	43,278	654,456	59,548	1,796,130
1893 ..	179,288	226,811	616,940	33,820	37,687	671,126	110,890	1,876,562
1894 ..	324,787	221,533	675,000	(b)35,814	57,873	673,680	207,131	2,195,848
Total	11,054,273	12,755,542	9,847,668	431,206	769,272	59,446,436	510,582	94,864,979

SILVER.

Year.	New South Wales. (a)	New Zealand.	Queensland. (a)	South Australia	Tasmania. (a)	Victoria. (c)	Western Australia	Total.
1851 to 1884 Inclusive.	ozs. 935,384	ozs. 447,923	ozs. —	ozs. --	ozs. --	ozs. 280,991	ozs.	ozs. 1,664,298
1885 ..	794,173	16,624	—	—	-	28,951		839,748
1886 ..	1,015,433	12,108	--	—	—	26,422	—	1,053,963
1887 ..	177,307	20,809	—	—	—	26,321	—	224,437
1888 ..	375,063	403	—	—	—	27,331	—	402,797
1889 ..	416,895	24,105	—	—	12,000	30,281	--	483,281
1890 ..	496,552	32,627	—	—	—	25,966	—	555,145
1891 ..	729,590	28,023	--	10,000	202,797	30,039		1,000,449
1892 ..	350,661	22,053	203,680	—	177,445	35,857	—	789,696
1893 ..	531,972	63,076	339,267	—	—	40,941	—	975,256
1894 ..	846,822	54,177	163,410	—	(c)	50,909		1,115,318
Total	6,669,852	721,928	706,357	10,000	392,242	604,009		9,104,388

(a) In addition, silver-lead and silver ore was raised, the quantities being for 1894: Tasmania, 20,572 tons.
New South Wales, 180,326 tons, value £1,495,339.

(b) Quantity received at Melbourne and Sydney Mints.

(c) Extracted at Melbourne Mint.

Royal Mint, Melbourne,
4th March, 1895.

GEORGE ANDERSON,
Deputy Master.

ROYAL MINT, MELBOURNE BRANCH.

APPENDIX "K."

DEPOSITS received at the Melbourne Branch of the Royal Mint, 1883 to 1894.

Year.	Weight.	Number of deposits.	Average weight of a deposit.
	ozs.		ozs.
1883	786,021	2,291	343
1884	945,709	2,306	410
1885	836,433	2,135	392
1886	756,610	2,326	325
1887	770,221	2,599	296
1888	757,812	2,251	337
1889	761,931	2,464	309
1890	752,922	2,729	276
1891	805,231	2,846	283
1892	880,052	3,814	231
1893	946,996	5,127	185
1894	1,061,523	6,458	164

GEORGE ANDERSON,
Deputy Master.

Royal Mint, Melbourne,
4th March, 1895.

ROYAL MINT, MELBOURNE BRANCH.

APPENDIX "L."

AMOUNT of fairly worn silver coin withdrawn from circulation, and paid for at its nominal value, and the amount of mutilated coin withdrawn and purchased at its bullion value, during the year 1894.

	Nominal value.	Weight.	Amount paid at Mint.
	£ s. d.	ozs.	£ s. d.
Fairly worn coins	4,664 16 6	14,999·87	4,664 16 6
Mutilated coins...	8 12 9	31·08	3 14 8
	4,673 9 3	15,030·95	4,668 11 2

DENOMINATIONS of silver coins withdrawn and issued during the year 1894.

Denomination.	Withdrawn.	Issued.
	£ s. d.	£ s. d.
Crowns	60 10 0	—
Half-crowns	2,121 0 0	—
Florins	467 0 0	—
Shillings	1,376 0 0	—
Sixpences	417 17 6	500 0 0
Threepences	231 1 9	2,500 0 0
	4,673 9 3	3,000 0 0

GEORGE ANDERSON,
Deputy Master.

Royal Mint, Melbourne,
4th March, 1895.

ROYAL MINT, MELBOURNE BRANCH.

APPENDIX "M."

MINT REGULATIONS.

THE Governor, with the advice of the Executive Council, has approved the subjoined Regulations for the Receipt and Coinage of Gold at the Melbourne Branch of the Royal Mint, and has ordered that, on and from the 5th November next, the same shall supersede the Regulations made on the 7th October, 1878.

GEORGE TURNER,
Treasurer.

The Treasury,
Melbourne, 16th October, 1894.

REGULATIONS FOR THE RECEIPT AND COINAGE OF GOLD AT THE MELBOURNE BRANCH OF THE ROYAL MINT.

Gold can be deposited at the Mint, in small or large parcels, for coinage, subject to the following charges, allowances, and conditions :—

Charges.

1. For a deposit containing 1,000 ounces gross or over, Three halfpence per ounce.

2. For a deposit containing less than 1,000 ounces gross, Twopence per ounce, provided that—

Four shillings shall be the minimum charge for any one deposit.

The above charges will be made on the gross weight before melting in cases where silver is allowed for and otherwise on the standard weight.

If a deposit contains more than two per cent. of base metal an extra charge, to be fixed by the Deputy Master, will be made for its extraction.

Allowance.

Any silver in a deposit in excess of eight per cent. of the weight of the deposit after melting will be allowed for at a rate per ounce fine to be fixed periodically by the Deputy Master.

Mode of Payment.

Deposits weighing in the aggregate 1,000 ounces or over will be paid for, if desired (in even thousands), in coin. The balance of coin payments and all other deposits by cheque.

Gold deposited on Monday and Tuesday will be made payable on the following Friday week, and on the following Tuesday week if deposited on Wednesday, Thursday or Friday; but, in case of lodgments (for which coin is desired) which contain any deposits of less than 1,000 ounces, payment will be postponed to the pay-day following that on which they would otherwise be due.

Payment can be obtained for gold as soon as it is assayed and valued by paying a discount charge, to be fixed from time to time by the Deputy Master, for the unexpired days.

N.B.—These arrangements respecting payment will be carried out as far as possible, but the Deputy Master cannot be held responsible for their absolute performance in case of accident to the machinery, or should unusually heavy deposits be made on one day. In this latter case preference will be given to the earlier depositors.

Conditions.

1. Each parcel for which a separate assay is required shall be considered as a separate deposit: Provided always that the value of all deposits shall be determined upon the report of the Assay Department of this Branch of Her Majesty's Mint, which shall be final; and that the Deputy Master may refuse any deposit which he may deem unsuitable for coinage; and that it shall be in his discretion to make exceptional arrangements, in cases in which he may consider it desirable to do so for the advantage of the public service.

2. The Receiving Office at the Mint will be open daily for the receipt and issue of bullion from 10 a.m. to 3 p.m., except on Saturdays and holidays, but deposits made during the last ten days of each quarter will be received as for the following quarter.

Note.—Gold and silver bullion, in ingots or bars, can be obtained at the Mint to a limited extent; gold at 3*l.* 17*s.* 10½*d.* the ounce standard, and silver at such price as the Deputy Master may think proper to accept. Not less than 5*l.* worth of either metal will be sold at one time.

Gold coin which has become light after issue from the Royal Mint or any of its Branches will be received at the Mint, in parcels of not less than 10*l.* nominal value, at 3*l.* 17*s.* 10½*d.* per ounce.

These Regulations to take effect on and from the 5th November, 1894.

Approved by the Governor in Council,
the 16th October, 1894.

THOS. BRISBANE,
Acting Clerk of the Executive Council.

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1895.

FORTY-FIRST REPORT

OF THE

POSTMASTER GENERAL

ON THE

POST OFFICE.

Presented to both Houses of Parliament by Command of Her Majesty.

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1895.

[C.—7852.]

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FORTY-FIRST ANNUAL REPORT.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HER MAJESTY'S TREASURY.

My Lords,

I have the honour to submit to your Lordships the Forty-first Annual Report on the Post Office, being an account for the year ended the 31st of March 1895.

It is estimated that during that year the letters, &c., delivered in the United Kingdom amounted to the following totals:—

—	Number estimated.	Increase or Decrease per cent.	Average Number to each Person.
Letters - - -	1,770,900,000	Dec. 2·3	45·6
Post Cards - - -	312,800,000	Inc. 25·9	8·0
Book Packets, Circulars, and Samples - - -	614,600,000	Inc. 7·0	15·8
Newspapers - -	151,800,000	Dec. 7·9	3·9
Total - - -	2,850,100,000	Inc. 1·8	73·3
Parcels - - -	57,136,000	Inc. 5·7	1·5
Grand Total - -	2,907,236,000	Inc. 1·9	74·8

Number of Letters, &c. *See* Appendix A., pages 33–41.

The decrease in the numbers of letters and newspapers compared with the numbers given in the last Report is rather apparent than real. It is partly due to the fact that a closer inquiry into the amount of correspondence delivered in London has shown that the estimates of the number of these letters in recent years have probably been exaggerated, and partly to the

increase in the use of post cards. This great increase is owing to the alterations described on page 17, whereby private cards with halfpenny stamps affixed are allowed to be sent as post cards. The stimulus given to the use of the book post in 1893, by the permission to employ open envelopes for book packets, has not yet expended its full force; but it will be seen that more than 60 per cent. of the articles sent by post still consist of letters.

It may be of interest to state that the latest official International Statistics give the numbers of letters and post cards per head in the principal countries of the world in 1892 as follows:—

New South Wales	64·2
United Kingdom	53
United States	43·3
New Zealand	36·1
Queensland	33·7
Switzerland	32·7
Germany	27·9
Canada	25·6
Holland	19·5
Belgium	19
France	17·4
Austria	16·4
Italy	5·9
Russia	1·6
British India	1·04

Taking all the articles of correspondence together the figures are:—

New South Wales	103·2
United States	76·8
United Kingdom	71·2
New Zealand	61·4
Queensland	57·6
Belgium	51
Switzerland	45·7
Holland	42·8
France	41·9
Germany	30·3
Canada	34·1
Austria	21·2
Italy	14·1
Russia	2·3
British India	1·2

It will be observed that in general the amount of correspondence per head is greatest in English-speaking countries;

but it must be remembered that the proportion of children who are too young to write letters is larger in some countries than in others, and that the rates of postage differ in different parts of the world. In New South Wales and the United States, for instance, certain classes of newspapers are carried entirely at the taxpayers' expense. Moreover, in comparing the use made of the Letter Post as a medium for correspondence, account must be taken of the existence of alternative means of communication like the Parcel Post, the Telegraph, or the Telephone.

A new feature of the present Report is a rough estimate of the amount of correspondence exchanged by the United Kingdom with Foreign Countries and British Colonies. *See* Appendix B., page 42.

The letters registered in the United Kingdom during the year amounted to 11,958,264, an increase of 215,912, or 1·8 per cent. There were also 590,788 registered parcels, an increase of 97,206, or 19·7 per cent. over the previous year. Most of these articles bore the minimum fee for registration and insurance, no fewer than 11,861,303 of the letters, and 559,481 of the parcels, bearing a fee of 2*d.* Registered Letters, Appendix A., page 37.

The development of the Parcel Post business during the last decade is shown in the following table :— Parcel Post. Appendix A., page 35.

Year.	——	Number of Parcels.	Postage.			Average Postage per Parcel.	
			Gross Amount.	55 per cent. on Railway-borne Parcels paid to Railway Companies.	Post Office Share.	Gross.	Post Office Share.
			£	£	£	*d.*	*d.*
1885–86	Railway-borne and Road-borne.	26,417,397	591,945	298,948	292,997	5·38	2·66
1886–87	„ „ „	32,860,154	719,112	358,254	360,858	5·25	2·64
1887–88	„ „ „	36,731,786	811,764	401,295	410,469	5·30	2·68
1888–89	„ „ „	39,589,313	878,547	433,307	445,240	5·32	2·69
1889–90	„ „ „	42,852,600	952,113	468,807	483,306	5·33	2·70
1890–91	„ „ „	46,287,956	1,035,773	499,913	535,860	5·37	2·77
1891–92	„ „ „	49,378,365	1,109,654	530,076	579,578	5·39	2·82
1892–93	„ „ „	52,370,326	1,175,209	562,600	612,609	5·28	2·80
1893–94	„ „ „	54,034,630	1,214,235	580,739	633,497	5·39	2·81
1894–95	„ „ „	57,135,841	1,285,367	611,465	673,902	5·38	2·83

During the year 254 new Post Offices have been opened, and 830 additional letter boxes erected, bringing the number of Post Offices up to 20,270, and of letter boxes to 26,819. About 800 additional licenses to sell stamps have also been issued. New Offices.

Returned Letters. Appendix F., page 56.

The numbers of returned letters, &c. dealt with were as follows:—

	Number.	Increase. or Decrease.
Letters	6,101,950	Decrease. 157,097
Post Cards	1,281,595	Increase. 351,487
Book Packets	10,741,381	535,297
Newspapers	580,860	5,945
Patterns and Samples	61,771	" 3,095
Parcels	143,096	16,131

The letters posted without address numbered 30,691, of which 1,742 contained remittances of the value of 5,048*l* 10*s*. 9*d*. No fewer than 32,632 postage stamps were also found loose in the post. The number of letters, &c. received in the Returned Letter Office bears a tolerably uniform though slightly decreasing ratio to the total number transmitted by post. The increase in undelivered post cards, as will be seen from Appendix F, is especially great in London, which points to the fact that private cards have been most extensively used in the metropolis.

Free re-direction

In January last the privilege of free re-direction already conceded to letters was extended to post cards, book packets, newspapers, and samples. In conferring this great boon on the public it was thought right, in the interest of the taxpayer, to relieve the Department of the troublesome and expensive duty of returning to the sender matter prepaid one halfpenny only, which cannot be delivered to the addressees. The Department therefore, as a general rule, no longer returns matter of this class to the sender. To avoid possible inconvenience to the public a regulation has been made that a sender of a halfpenny packet can have it returned in case of non-delivery, by making a request to that effect on the outside, with full particulars of name and address, and by paying a second postage on the return of the article.

Exceptional treatment is, however, accorded to election circulars, such documents if they cannot be delivered being retained at the office of delivery for three days, in order to give the sender an opportunity of sending there for them, and obtaining them without charge. It is required that all documents for which this exceptional treatment is claimed should have a distinct endorsement on the outside in some such terms as the following:—

"If undelivered, to be kept (under the special authority of the "Postmaster-General) for three days at the office of delivery and "handed on demand to the accredited agent of "

The 5th July, 1894, marked the centenary of the Returned Letter Office as a distinct department of the Post Office.

Staff.

Complaints have been frequently made in the House of Commons and elsewhere of grievances under which the officers of the Post Office are alleged to suffer; and although I have been unable to discover any substantial ground for these allegations, I have thought it desirable to appoint a Committee to inquire into the remuneration, the prospects, and the conditions of employment of the several classes of persons employed in the Post Office, other than the clerical staff in the chief offices. The Committee, presided over by Lord Tweedmouth, consists also of Sir F. Mowatt of the Treasury, Sir A. Godley of the India Office, Mr. Spencer Walpole of the Post Office, and Mr. Llewellyn Smith of the Labour Department of the Board of Trade. The Committee held its first meeting on the 24th ultimo, and has already received evidence from several classes of Post Office servants.

Without in any way anticipating the report of the Committee, it may be desirable to add a few remarks on the pay and prospects of the servants of the Department.

See Appendix E., pp. 54, 55.

On the 31st March 1895 there were 138,738 persons in the service of the Department. Some 58,000 of these were established Officers* giving their whole time to the service of the Department; nearly 19,000 were Sub-Postmasters; the remainder (nearly 62,000) were unestablished Officers. Many of the latter were in the service of Postmasters and Sub-Postmasters, and a large proportion of them devoted much of their time, not merely to Postal duties, but to the private business of their employers.

The minor outdoor duties at Sub-Offices are provided for by allowances granted to the Sub-Postmasters, who usually combine the business of a shopkeeper with that of the Post Office; and those performed indoors are paid out of the Sub-Postmasters' Commissions. Formerly it was not the practice of the Department to interfere between the Sub-Postmaster and the persons he employed, even for the purpose of ascertaining whether the allowances reached the persons for whom they were intended. But in later years care has been taken, first, to see that the allowances themselves are liberally calculated, and second, that they are actually paid to the persons for whose services they are granted. This supervision has also been extended to the payment and attendance of Sub-Postmasters' in-door Assistants, in order to prevent their overwork or underpayment.

Of the 58,000 persons on the permanent Establishment of the Post Office, 6,500 are women. Women, for a variety of reasons,

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* In 1865 the number of established officers was - 16,000
In 1875 " " " 26,000
In 1885 " " " - 33,000
In 1895 " " " - 58,000

into which it is not necessary to enter, are paid at lower rates than men; and judging from the large number of applications to enter the postal service, it is fair to assume that their position and prospects compare favourably with the position and prospects of women in other employments.

Omitting any reference to the large number of clerks engaged in the principal Offices, and to the higher appointments connected with supervision and management, to which the more able and successful of the great body of employees are enabled ultimately to rise—the men and women who are in the service of the Department may be roughly divided into (*a*) those who are employed in London; (*b*) those who are employed in the Provinces.

(*a.*) The London Service may be divided into three broad categories:—first, Sorters; second, Telegraphists; third, Postmen:—

1. SORTERS:

1st Class, men	1,261
2nd „ „	2,958
	4,219

Prior to 1881 the maximum pay to which a first class Sorter could rise in London was 45*s.* a week. At the present time this maximum is 56*s.*; the maximum pay to which a second class Sorter could rise in 1881 was 25*s.*; it is now raised to 40*s.* The maximum pay of the second class Sorter at the present time is therefore $\frac{8}{9}$ths of the maximum pay of the first class Sorter before the Fawcett revision of 1881.*

2. TELEGRAPHISTS:

Senior Telegraphists, men	213
1st Class, men	824
„ women	398
2nd „ men	1,656
„ women	1,091
	4,182

The pay of these classes, like the pay of Sorters, has been considerably improved. Before 1881 a Telegraphist in London entered at 12*s.* a week on a third class, with a scale rising to 65*l.* a year. On promotion to the second class he commenced at 70*l.* and rose to 90*l.* a year, and on further promotion to the first class he rose from 100*l.* to 130*l.* There were also a few senior Telegraphists rising to 150*l.* a year. At the present time a Telegraphist, commencing at 12*s.* a week, rises by larger increments than in 1881 to a maximum of 110*l.*, and on

* *See also* page 11 for other advantages.

promotion to the first class to 160*l.* a year, while the "Senior Telegraphists" rise to a maximum of 190*l.* a year.*

3. POSTMEN:

Established	5,210
Auxiliary	2,447
	7,657

The position of Postmen has been largely improved.

Before the late Mr. Fawcett's revision of 1882, Town Postmen had to pass through a preliminary probationary class, with a minimum pay of 14*s.* and maximum pay of 21*s.* a week; and the highest pay ultimately attainable was 30*s.* a week. In the suburbs the minimum pay of the junior class was 17*s.* and the maximum 20*s.* a week; and the highest pay attainable was 28*s.* There were no allowances before 1882 for good conduct. Under the revision of 1891, the postmen now enter at 18*s.* and rise to 34*s.* a week in the central town districts. The highest maximum in the other districts is 32*s.**

(*b.*) The Provincial Service† may be divided into four categories:—first, Sorting Clerks; second, Telegraphists; third (in the smaller offices), persons discharging the joint duties of Sorting Clerks and Telegraphists; fourth, Postmen.

(1.) SORTING CLERKS:—

1st Class men	767
„ women	12
2nd Class men	2,289
„ women	38
	3,106

(2.) TELEGRAPHISTS:—

1st Class men	1,049
„ women	354
2nd Class men	2,692
„ women	1,095
	5,190

Before 1881 a male Sorting Clerk or Telegraphist could rise, in the second class, to 35*s.* a week, and in the 1st class to a maximum of 44*s.*, in the largest Offices. These maxima have now been raised to 40*s.* and 56*s.* respectively.

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* *See also* page 11.

† The larger Offices are manned by separate Staffs on the Telegraph and Postal sides, but the pay at the same Office is identical on each side.

In the smaller Offices, the maximum of the 2nd class for men has been fixed at 40*s.* throughout, the maxima of the 1st class have been raised to 54*s.*, 52*s.*, or 50*s.*, according to the relative importance of the Offices; 50*s.* being the lowest maximum.*

(3.) SORTING CLERKS AND TELEGRAPHISTS:—

Men	3,201
Women	1,218
	4,419

In the Offices (nearly 700 in number) with an undivided Staff, which are almost invariably in smaller towns, there is only one class discharging the duties of Sorting Clerks and Telegraphists.

The highest maximum pay now attainable for men is 40*s.* a week, and the lowest maximum for men is 32*s.* a week, while before the revision of 1881, the highest maximum was 35*s.* a week, and the lowest 27*s.* a week.

In addition to the improvements of pay sanctioned in 1890 there was an important readjustment of the numbers of the supervising officers, which, of course, greatly improved the prospects of the rank and file. Twenty years ago the percentage of supervising telegraph officers to the total staff of telegraphists at provincial offices was 5·2, and their average mean salary 154*l.* At present the percentage is 12·9 and the average salary 190*l.* a year—an increase of 23 per cent. in value.*

(4.) PROVINCIAL POSTMEN:—

Town	11,980
Town auxiliaries	4,570
Rural (on scale)	6,536
„ (fixed wages)	560
Rural auxiliaries	5,481
	29,127

An improvement has been made in the position of Town Postmen in the provinces.

Prior to 1882 the highest pay attainable by them was 26*s.* a week and the minimum pay was as low as 10*s.* a week. Established Town Postmen in large towns now rise to 28*s.* and 30*s.* a week and in the smaller towns, where the cost of living is lower, the maxima attainable are 26*s.*, 24*s.* and 22*s.* a week (20*s.* in Ireland). The minima are now 17*s.* and 16*s.* a week (15*s.* in Ireland).*

A still more marked improvement was made in the position of Rural Postmen, their pay being raised in many cases by 25 or 30 per cent. at the maximum.

* *See also* page 11.

These various revisions have entailed considerable cost on the tax payer, the mean annual expenditure being estimated to amount in the aggregate to nearly 750,000*l.* a year.

The detailed cost is as follows :—

Date of Revision.	Nature of Revision.	Mean Annual Cost.
		£
16 June 1881 - -	Mr. Fawcett's Scheme for improving the Pay and Position of Sorting Clerks, Sorters, and Telegraphists throughout the Kingdom - -	210,000
4 May 1882 -	Mr. Fawcett's Scheme for improving the Pay and Position of Postmen, Lobby Officers, and Porters, throughout the Kingdom - - -	110,000
20 January 1888 -	Mr. Raikes' Scheme for improving the scales of Pay for Chief Clerks and other Supervising Officers at Provincial Post Offices - - -	6,230
11 July 1890 - -	Mr. Raikes' Scheme for improving the Pay and Position of Sorting Clerks and Telegraphists (Provinces) Countermen and Telegraphists (London Districts) - - Telegraphists (Central Telegraph Office) - - - Sorters (London) - - Sorting Clerks (Edinburgh and Dublin) - - -	179,600
	Revision of Supervising Force -	65,000
1890-91.		
5 November 1890 -	Mr. Raikes' Scheme for readjusting the proportions of 1st and 2nd Class Sorters in London - - -	20,700
16 February 1891 -	Mr. Raikes' Scheme for improving the Pay and Position of London Overseers - - - -	9,400
23 July 1891 - - -	Mr. Raikes' Scheme for improving the Pay and Position of Postmen (Town and Rural) - - -	125,650
17 August 1894 -	Mr. Morley's Scheme for improving the Position of London Overseers	1,400
	Roughly estimated cost of improving the wages of Rural Auxiliaries and granting them Uniform - -	20,000
	Total - -	747,980

These figures will be partly corroborated by any careful analysis of the Post Office Estimates, which will show that the amount paid in salaries and wages to Staff has risen more rapidly than either the gross revenue or the gross expenditure of the Department.

The subjoined tables show the percentages of wages and salaries to revenue and expenditure during the last 10 years:—

Year.	Total Revenue.			Salaries and Wages.			Per-centage of Combined Salaries and Wages to Combined Revenue.
	Postal.	Telegraph.	Combined Totals.	Postal.	Telegraph.	Combined Totals.	
	£	£	£	£	£	£	Per cent.
1884-85	8,479,249	1,784,414	10,263,663	2,829,210	939,354	3,768,564	36·72
1885-86	8,739,476	1,787,264	10,526,740	2,952,620	1,035,239	3,987,859	37·88
1886-87	9,124,206	1,887,159	11,011,365	3,125,032	1,153,863	4,278,895	38·66
1887-88	9,313,068	1,992,949	11,306,017	3,307,182	1,227,255	4,534,437	40·11
1888-89	9,715,559	2,129,965	11,845,524	3,424,157	1,275,940	4,700,097	39·68
1889-90	9,721,481	2,364,099	12,085,580	3,359,563	1,382,414	4,741,977	39·24
1890-91	10,088,677	2,456,764	12,545,441	3,600,306	1,506,219	5,106,525	40·70
1891-92	10,451,998	2,545,612	12,997,610	3,897,952	1,635,093	5,533,045	42·57
1892-93	10,600,149	2,526,312	13,126,461	4,190,823	1,717,123	5,907,946	45·01
1893-94	10,734,885	2,579,206	13,314,091	4,446,361	1,804,603	6,250,964	46·95
1894-95 (estimated).	11,025,460	2,646,414	13,671,874	4,597,489	1,833,616	6,431,105	47·03

Year.	Total Expenditure.			Salaries and Wages.			Per-centage of Combined Salaries and Wages to Combined Expenditure.
	Postal.	Telegraph.	Combined Totals.	Postal.	Telegraph.	Combined Totals.	
	£	£	£	£	£	£	Per cent.
1884-85	5,668,165	1,820,764	7,488,929	2,829,210	939,354	3,768,564	50·32
1885-86	5,835,925	1,832,401	7,668,326	2,952,620	1,035,239	3,987,859	52·00
1886-87	6,367,319	2,032,632	8,399,951	3,125,032	1,153,863	4,278,895	50·94
1887-88	6,281,231	1,999,033	8,280,264	3,307,182	1,227,255	4,534,437	54·76
1888-89	6,466,127	2,041,361	8,507,488	3,424,157	1,275,940	4,700,097	55·25
1889-90	6,275,085	2,278,986	8,554,071	3,359,563	1,382,414	4,741,977	55·44
1890-91	6,637,504	2,388,581	9,026,085	3,600,306	1,506,219	5,106,525	56·57
1891-92	7,192,487	2,635,895	9,828,382	3,897,952	1,635,093	5,533,045	56·30
1892-93	7,507,645	2,692,994	10,200,639	4,190,823	1,717,123	5,907,946	57·92
1893-94	7,759,712	2,757,645	10,517,357	4,446,361	1,804,603	6,250,964	59·44
1894-95 (estimated).	7,953,052	2,800,329	10,753,381	4,597,489	1,833,616	6,431,105	59·80

The actual scales of pay attainable in the various branches of the Postal Service do not represent the whole of the emoluments which the employees can obtain. Many allowances,

calculated on a liberal scale, are given to all classes of the Staff employed on the more important duties. For instance, in the Circulation Office in London, where there is, roughly speaking, a Staff of 4,000 Sorters, there are more than 250 allowances of 10*s.* a week each for special duties. There are also many other allowances of 5*s.*, 3*s.*, and 2*s.* a week given to the Staff.

The same remark applies to most of the provincial offices, where many allowances are granted to members of the Staff employed on superior or supervising duties.

But in addition to these allowances the Established Staff generally have other advantages. All of them are allowed leave varying from four to two weeks in duration, at full pay. All of them receive full pay during their absence on sick leave. Postmen in addition to their pay receive allowances for good conduct stripes, uniform and allowances for boots, while wherever the Department has a Medical Officer of its own, the whole of the staff have the advantage of gratuitous medical advice. All of them have a claim to pension. Overtime throughout the Service, moreover, is paid at special overtime rates, and all Sunday duty on which the Established Staff is employed is specially paid for as overtime. In the matter of overtime very important concessions have been made. Before 1881 the prescribed attendance for Provincial Sorting Clerks and Telegraphists (Men) was 56 hours a week, *i.e.*, eight hours daily including Sundays, and overtime was paid for at the rate of $\frac{1}{56}$th part of a week's pay per hour. At present the prescribed attendance is 48 hours a week—day duty—or 42 hours a week-night duty—and all overtime is paid for at the rate of $\frac{1}{48}$ or $\frac{1}{42}$ part of a week's pay per hour as the case may be, with a quarter rate added—all attendance on Sunday being counted as overtime. The mere scales of pay, therefore, given to the Staff only imperfectly represent the full advantages arising from their position, and whatever representation may be made either to the Postmaster-General, or to the Press, or to Parliament, on the subject, the growing disinclination of the Staff to leave the Service and the increasing desire of outsiders to enter it, afford a fair presumption that the position and prospects of the employees in the Post Office are at least equal, if not superior to those of persons employed on similar duties outside the Service.

This presumption is strengthened by the experience of recent open competition in London, Edinburgh, and Dublin, where alone, as yet, it has been introduced. The following table shows how large is the number of candidates for all the vacancies except those for sorters in London, and in their case the comparative paucity of candidates per vacancy is explained by a very large number of vacancies being competed for simultaneously, experience showing that the larger the number of situations offered, the

smaller is the proportionate number of candidates for each vacancy.

	Limits of Age.	Number of Candidates examined.	Number of Situations competed for.	Average Number of Candidates examined per Situation.	Total Amount of Fees paid by Candidates.
London:					£
Men Telegraphists -	14–18	2,785	310	9	348
„ Sorters - -	18–21	1,477	770	2	185
Women Telegraphists	15–18	4,311	330	13	539
„ Sorters: Receiver and Accountant-General's Office, Savings Bank.	15–18	3,852	125	31	963
Edinburgh:					
Men Telegraphists -	14–18	281	21	13	35
Women „ -	15–18	406	18	23	51
Dublin:					
Men Telegraphists -	14–18	480	29	17	60
Women „ -	15–18	218	9	24	27
	—	13,810	1,612	—	2,208

There is perhaps even greater misapprehension about the conditions of employment in the Post Office than about the pay and prospects of the Staff. The circumstances of employment under the Department, indeed, necessarily impose a severe strain on the Staff undertaking the duty. The public expect to receive their letters as early as possible in the morning, and to post them as late as possible at night. Late at night or in the early morning the great mass of Press business falls upon the Telegraph staff; and on both sides of the Service, therefore, there is a necessity for very early and very late attendances, which are not usual in private employment. It is not possible in these circumstances to arrange that the attendance of the Staff should be continuous, and it is necessary, unless vast bodies of men should be only partially employed, that what are known as "split" duties should largely prevail. These remarks of course apply also to the Postmen, whose duties are heaviest early in the morning and late in the evening, and whose attendance cannot, therefore, without great waste of force, be made in all cases continuous. The effort made of late years has been, as far as possible, to ensure that attendance even on "split" duties shall be brought within 12 hours, and, where an increase of work necessitates an increase of force, to provide for it by an addition to the Staff instead of by overtime. It is not claimed that there are no isolated cases in which this arrangement may not yet have been brought into operation. In some cases, indeed, the Staff themselves prefer "split" duties ranging over a longer

period than 12 hours, which leave them free, in the middle of the day, to devote their time either to their own families, or to any pursuits in which they may be interested. But, speaking broadly, the policy which I have indicated has been steadily pursued and is in operation throughout the country.

In carrying out this policy among the Indoor Staff, considerable additions have been made to the Establishment. In the London Circulation Office alone between 300 and 400 men have been taken on during the last few months for the purpose of reducing overtime, and though they are still serving in an unestablished capacity, steps are now being taken to place them on the Establishment.

In carrying out the same policy among the Postmen, it has been found absolutely necessary to employ the large number of "Auxiliaries" to which attention has recently been directed. It is, in fact, impossible to arrange the duties of established Postmen, in such a way as to bring them within the limit of 12 hours, and at the same time to provide for the heavy early morning and late evening duties, without either a waste of force in the middle of the day or the supplemental employment of Auxiliary help early in the morning and late at night. An Auxiliary Postman, in the technical sense in which the term is employed by the Department, is a man employed for a less period than eight hours a day. In London, Auxiliaries are usually drawn from two classes: (1) Telegraph messengers awaiting appointment as Postmen; (2) persons having occupation of their own, whose total earnings both from the Department and their own affairs amount to at least 18*s.* a week. The pay of the Auxiliary Postmen in London is 6*d.* an hour during the day, and 8*d.* to 9*d.* an hour at night. The pay of the Auxiliary Postman in the country averages 4*d.* to 5*d.* an hour. It is sometimes complained that there is injustice in employing year after year a man on Auxiliary work, and not ultimately finding him a position on the Establishment. But it must be recollected that it has been decided by the Government, with the implied approval of Parliament, that entrance to the Postal Service shall be reserved for men who have passed through the Army, and it is impossible at the same time both to carry out this rule, and to provide permanent places for the large number of Auxiliaries, who by its operation are ousted from them.

On the 19th February of this year the House of Commons adopted a motion which I laid before it "that, in the opinion of this "House, it is expedient that Post Office appointments to which "nominations are now made by the Treasury on the recommenda-"tion of Members of Parliament should, in future, be made by "the Postmaster-General in the same way as other appoint-"ments in the Department." The effect of this resolution has been to restore to the Postmaster-General the nomination to

Sub-Postmasterships in England and Scotland, those for Ireland having already been resumed since 1st January 1888. A further measure of uniformity has been the adoption in England of 100*l.*, instead of 120*l.*, as the limit of salary above which appointments are confined to persons already in the service of the Department. The limit has for some time been 100*l.* in Scotland and in Ireland.

The total number of Post Office servants (138,738) is surpassed only in the United States and in Germany. The United States Post Office transacts no telegraph business; on the other hand, the German Post Office, in addition to telegraph administration and other business, undertook during the year the transport of upwards of three millions of travellers.

Health of the Staff.

I am glad to be able to report that the health of the staff has continued to be satisfactory. Comparisons with the vital statistics of the community at large are apt to be vitiated by the following among other considerations:—The Post Office population is distributed unequally among different ages and between both sexes, excluding the very young and the very old. It consists of selected lives, candidates being required to pass a medical examination before they are admitted to the public service. And the nature of the work varies from duties of a light and pleasant character to some which involve strain, exposure, or break of rest. There is, however, every cause for congratulation in the following figures. The average rate of sick absence from all causes in the year was 7·9 days for men and 12·2 for women. An analysis is given in the subjoined table:—

——	Numbers comprised.	Percentage of Sick Absentees.	Average Absence per Sick Officer.	Average Sick Absence per Officer employed.
			Days.	Days.
England and Wales—				
London Chief Office:				
Men	11,209	61·4	12	7·5
Women	2,394	65·2	15·2	10·8
Metropolitan Districts:				
Men	8,781	53·7	16·2	8·7
Women	517	70·2	22·6	15·8
Provinces:				
Men	28,057	34·0	20·8	7·2
Women	2,046	41·3	19·9	2·1
Scotland—				
Men	4,204	33·8	22·5	7·5
Women	476	46·6	7·9	7·7
Ireland—				
Men	2,605	38·9	24·4	8·9
Women	201	54·4	18·6	15·0

The deaths recorded during the year corresponded to an annual rate per 1,000 of the staff of 4·2 for men and 1·4 for women. There were 77 deaths from phthisis and 20 deaths from zymotic diseases, viz., 17 from typhoid, 1 from scarlet fever, 1 from diphtheria, and 1 from small-pox.

The average age and service at death were as under:—

	Age.	Service.
Men - -	36 years	12 years
Women - -	26 „	7 „

The deaths were thus distributed:—

	No. of Deaths.		Death Rate per 1,000.		Average Age at Death.		Average Service.	
	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.
England and Wales—								
Chief Office - -	46	3	4·1	1·2	37	22	15	4
Metropolitan Districts	34	Nil	3·8	Nil	34	Nil	7	Nil
Provinces - -	107	5	3·8	2·4	31	30	12	10
Scotland - -	16	Nil	3·8	Nil	37	Nil	16	Nil
Ireland - -	30	Nil	11·5	Nil	29	Nil	11	Nil

It is noteworthy that of the 1,194 women in the London Metropolitan district and in Scotland and Ireland not one died during the year.

Fifty-two persons were superannuated on account of age during the year, and 284 were invalided from the service. The following table shows particulars of the medical examinations of candidates:—

	Examined.		Rejected.		Percentage rejected.	
	Men.	Women.	Men.	Women.	Men.	Women.
England and Wales—						
Chief Office - -	1,128	214	216	29	19	13
Metropolitan Districts	825	25	50	—	6	—
Provinces - -	2,914	421	160	14	5·4	3·3
Scotland - -	255	29	7	1	2·7	3·4
Ireland - -	505	15	73	1	14·4	6·6

The medical officers of the department numbered 480; viz., in England and Wales, 4 at the chief office, 45 in the metropolitan districts, 385 in the provinces; in Scotland 22; in Ireland 21; and,

in addition to these, 3 ladies, 1 in the London office, and 2 in the provinces of England. Only those at the chief office devote their whole time to the service.

New Buildings.

New Crown Post Offices have been opened during the year at Maidenhead, Slough, Southampton, London (S.W. District), Woking, Coatbridge, Drogheda, Lisburn, Longford, Tipperary, and Constantinople; in addition to branch offices at Burslem, Cardiff, and Margate. A new Parcel Office has also been opened at Dublin and new Postmen's Offices have been provided at Balham, Bath, East Croydon, and East Dulwich. New Crown Offices are in course of erection at Bury St. Edmunds, Cardiff, Croydon, Harrogate, Leeds, Liverpool, Nottingham, Galashiels, and Wexford. By the end of the financial year the new General Post Office North was almost completed, and is now occupied. The additional storey at the General Post Office East was completed, and the final portion of the Central Savings Bank Extension was commenced.

The expenditure out of the Post Office Vote on the acquisition of sites and buildings during the year amounted to 16,512*l.*, of which 1,317*l.* was spent in London. The expenditure by the Commissioners of Works and Buildings on the erection and furnishing of new Post Offices and the maintenance and enlargement of existing Post Office buildings amounted to 300,360*l.* in Great Britain, and to 10,646*l.* in Ireland. Of the former sum about 44,500*l.* was on account of the General Post Office North

With the single exception of Switzerland no country in Europe is so amply supplied with post offices as the United Kingdom. The International Statistics for 1892 give the following averages of the area in square miles served by each post office in the principal countries (if the square kilometre be taken at $\frac{2}{5}$ of a square mile): Switzerland, 5; United Kingdom, $6\frac{1}{2}$; Germany, 7; Holland, 10; Belgium, 14; Italy, 20; Austria, $23\frac{1}{2}$; France, 29; United States, $60\frac{1}{2}$; Russia, 14,135.

Inland Mail Service.

The following are the chief improvements in the Inland Mail Service which have been effected during the year.

On the 1st October last the Up Night Mail train from South Wales was made $1\frac{1}{2}$ hours later throughout its journey from New Milford to Gloucester and London, thus extending the time for posting letters at Swansea, Cardiff, Newport, and other towns; and Night Mail trains were established from Cardiff to Bristol and Bristol to Cardiff by way of the Severn Tunnel, thus improving the circulation of correspondence between South Wales and London on the one hand and the West of England on the other. Letters from the West, which prior to the 1st October had not been delivered in South Wales till the second or North Mail delivery, are now received in all places, town and country, at the first delivery, with the London letters.

A new Parcel Post Coach Service has been established between London and Guildford, with branch services from Guildford to Woking, Haslemere, and Farnborough, from Haslemere to Pulborough and Petersfield, and from Farnborough to Camberley.

Mail Service interrupted by floods and storms.

During the winter the Mail Services in various parts of the country were interrupted to an unusual extent by floods and storms.

In the month of November, the line of the Great Western Railway was flooded about one mile south of Oxford, and also between Exeter and Cullompton and between Exeter and Newtown St. Cyres, so that special arrangements had to be made for the conveyance of the mails by other routes. At Windsor and other places in the Thames Valley the floods were wide spread and seriously interfered with the Mail Service

Snow and frost interrupted the service in many parts of the United Kingdom, but especially in the North of Scotland. Railway communication with Wick and Thurso was interrupted by snow drifts on seven different occasions, lasting altogether 40 days, during which the mails were conveyed by sea to and from Invergordon, Wick, and Thurso. There were also several snow blocks between Inverness and Perth.

The Caledonian Canal between Inverness and Loch Ness was frozen and impassable for the Mail Steamers for fourteen days, and the mails had to be conveyed by coach.

A storm of wind on Sunday, the 24th March, strewed many of the roads with fallen trees, and delayed or interrupted several Mail Cart Services. At North Walsham all the main roads were blocked, and 30 trees were blown across the Norwich Road within a distance of one mile.

Additional deliveries have been established during the year at Ramsgate, Margate, Newark, Redruth, Saffron Walden, Elland, and other towns, and additional collections have been authorised at Swansea, Chelmsford, Bury (Lancs.), Leek, and elsewhere. New deliveries in London have been granted at Balham, Rotherhithe, Homerton, North Finchley, Finchley (Church End), and New Wandsworth, and additional collections at Rotherhithe, Walthamstow, and North Finchley.

Tram Car Letter Boxes.

The system of attaching letter boxes to tram cars has been extended experimentally to other large towns, but, except in Huddersfield, where the system was first introduced—the public do not appear to make much use of the accommodation. It may, perhaps, be inferred that most provincial towns are so well supplied with letter boxes, and the collections are so frequent, that there is no urgent need of the additional facilities afforded by the system.

Time of Posting indicated in dated stamp.

An improvement has been made since the date of the last Report in the means of indicating the hour at which letters are posted, and it will be found that the ordinary Arabic numerals

are gradually being substituted for the alphabetical code in the postmark.

Private Post Cards.

The change in connection with the use of private Post cards, so long desired by the Post Office, to which I made a passing allusion in my Report of 1894, came into force on the 1st of September last, since which date the public have enjoyed the unquestionable advantage of sending private cards through the post with halfpenny stamps affixed, instead of being compelled to resort to the Post Office to purchase official cards. The enormous extent to which the public have made use of this facility proves how greatly it was needed, and fully justifies the Department in the efforts which it made to overcome the obstacles which had stood in its way. A further improvement in regard to the size of cards was also adopted, and it is evident that the court-shaped card introduced in January meets a popular demand. The statistics of the growth of private cards are remarkable. The total number of post cards sprung from 248½ millions to 312¾ millions, being a difference of 26 per cent. The new arrangement, however, only covers a period of seven months, and these figures therefore do not represent the whole effect of the change. Some idea of the growth of the private card may be formed by noting the decrease of the official card. In the year 1893–4, the number of cards issued was under 250 millions; and the sum expended in the manufacture of all classes of stamps, postcards, &c. provided under subhead K of the Post Office Vote was £170,960; while the amount spent in 1894–5 fell to £150,118, and a further reduction is anticipated in the current year. The Department thus avoids a considerable amount of labour and much undefined expense in connection with the registering, conveying, handling, and storing of stock.

Extended use of Tricycles, &c.

Bicycles and tricycles have for some time past been in use on a few Rural Posts. The use of cycles by Rural Postmen has in some cases tended to cause uncertainty in the hour at which the Postman may be expected, and this prevents their more general use. But such an objection does not, as a rule, apply in the case of Telegraph Messengers, and arrangements have recently been made in certain cases for supplying bicycles experimentally for the use of Telegraph Messengers, and it is hoped that by this means a more expeditious and economical service will be secured.

Express Delivery. Statistics.

The Express Delivery Service has continued to grow, the number of services for the 12 months ended March 31st being 273,540, as compared with about 195,000 for the previous year, an increase of 40 per cent. A considerable portion of this growth is due to the large and increasing use made by the public of the arrangement, introduced two years ago, by which letters arriving by post can be delivered by Special Messenger in advance of the ordinary delivery by Postman. The number of letters conveyed by this means in London alone numbered 104,953 during the

year; and the number is rapidly increasing in London as the advantages of the service become more widely known. In provincial towns, however, but little use is made of the arrangement, probably because the facilities offered are not fully recognised.

It is desirable, therefore, to remind the public that, under the regulations specified in page 23 of the Post Office Guide, persons can get their letters delivered in advance of the ordinary post on payment of a small fee.

Reduction in Fee for Express Service within three miles.

A further advantage has recently been granted, under which express parcels of light weight can be carried by special messenger on foot to a distance not exceeding 3 miles, instead of the former limit of 2 miles.

The new rule provides that a parcel weighing less than 5 lbs. may be carried for the following express fees, in addition to the ordinary postage :—

	s.	d.
Not exceeding 1 mile	0	3
„ „ 2 miles	0	6
„ „ 3 „	1	0

Suspension of Weight Charge in certain cases.

Another change has been introduced in the direction of reducing the charges. In some cases the senders of packets or articles provide special conveyances at their own cost, and only need the services of a messenger to take charge of the article. In these cases the Department makes no charge founded upon the weight of the article. The messenger's fee, therefore, is only to be paid.

London Late Fee Letters.

In London increased facilities have been given for Late Fee Letters, which can now be posted as late as 10 p.m. at Euston for the Supplementary Night Mail. Upwards of 2,500 letters with a late fee are now posted on the average every Sunday at railway stations and district offices under the arrangement introduced in 1893.

Saturday Mails to America.

Measures were carried into effect on the 6th April last for accelerating the departure of the Outward American Mails on Saturday *viâ* Holyhead and Queenstown. For some time past the Cunard Steamship Company have been anxious to avoid the detention of their vessels at Queenstown waiting for the mails, and the alteration which has been made, while meeting their wishes, has secured an earlier arrival of the mails in New York, with opportunity for reply by the return mail to this country of Saturday. Formerly the mails for America left London by the Irish Night Mail train at 8.20 p.m. They are now conveyed by a train which leaves Euston at 4.10 p.m., and arrives at Holyhead Pier at 10.25 p.m. From Holyhead the mails are despatched to Kingstown by special steamer, and thence by special train to Queenstown. The mails are now due at Queenstown at 6.15 a.m. instead of at 10.55 a.m. on Sunday morning as formerly.

Indian Mails.

Arrangements were also made during the year for extending the time of posting for the Indian Mail on Friday on payment of a special late fee. In London, letters can now be posted at the Charing Cross Station up to 8.10 p.m. on Friday evening, *i.e.*, to within 5 minutes of the departure of the mail train, and at a box outside the station at Cannon Street up to 8.20 p.m., on payment of a special late fee of 4*d*. An extension of time has also been granted for posting letters for this mail with a special late fee at Manchester, Liverpool, and Birmingham.

Foreign and Colonial Mail Service.

By the entry of the Cape Colony into the Postal Union on the 1st of January last, the design entertained from the first by the founders of the Union to make its system ultimately universal has virtually been realised. No important part of the British Empire now remains outside that system; and the Sultanate of Zanzibar has lately announced its intention of entering the Union.

West India Mails.

A new contract for five years has been concluded with the Royal Mail Steam Packet Company, under which, while the same mail service between this country and the West Indies is provided, its cost has been reduced by 5,000*l*. a year.

Australasian Mails.

By arrangement with the Governments of the Australasian Colonies and with the Peninsular and Oriental and Orient Companies, the duration of the contracts for the conveyance of mails between the mother country and these Colonies has been prolonged (with modifications favourable to the public) until the 31st of January 1898, when the contracts for the India and China Service, which is worked in connexion with the Australasian, terminate. The opportunity has thus been secured for a simultaneous re-arrangement of both services when the present contracts shall have expired. The changes made in the terms of the agreements are (1) that a weekly call at Colombo shall be made by these packets both on the outward and on the homeward voyage, and (2) that from the 1st of February 1896 the special payment made for conveyance of parcels under a separate contract shall cease, the Parcel Post to and from Australia being from that date performed as a part of the services rendered for the general subsidy, which remains as at present.

Colonia. Conference at Ottawa.

The Colonial Conference held at Ottawa last year passed resolutions favourable to the establishment of communication between England and the Australasian Colonies by way of the Dominion of Canada, and of a quick service of steam packets between England and the Dominion in connexion with the Canadian Pacific scheme. These resolutions have been reported by the Earl of Jersey, the Imperial representative at the Conference, to Her Majesty's Government, and are receiving careful consideration.

Foreign and Colonial Parcel Post.

The changes affecting the Foreign and Colonial Parcel Post during the past year have been numerous. The service was extended to British and German New Guinea, Dutch Guiana and the Dutch West Indies, Hawaii, Japan, Jeddah, and Raratonga. A reduction of postage was made in the case of parcels for British Central Africa, the Congo Free State, Constantinople, Italy, Luxemburg, Servia, Smyrna, and elsewhere.

But the most important developments of the service have been in the extension of the insurance system and in raising the limit of weight. Parcels for the under-mentioned additional places can now be insured:—Beyrout, Constantinople, Lagos, Luxemburg, Mombasa, the Niger Coast Protectorate, Servia, and Smyrna; and the insurance rates for Foreign and for Colonial parcels have been assimilated.

Until recently the only countries of the continent of Europe to which parcels weighing more than 7 lb. could be sent by Parcel Post were Belgium, Holland, and Norway; whereas now (excluding Russia, to which the Parcel Post does not extend), the only countries to which the limit of 11 lbs. for parcels does not apply are Bulgaria, Portugal, Spain, and Sweden. After the limit of weight in the case of the Parcel Post with Germany was raised, the number of parcels despatched to that country increased by about 22 per cent., while the number received increased by 80 per cent.

See Appendix A., pages 38–41.

The total number of parcels exchanged during the year with foreign countries and British possessions was over a million and a half, representing nearly 15 per cent. increase over the parcels for the previous year. The rate of increase for the parcels despatched was 10½ per cent., and for the parcels received 22 per cent. The value of the goods exported and imported by Parcel Post during the two years 1893–94 and 1894–95 was as follows:—

—	1893–94.	1894–95.	Increase.
	£	£	£
Exported - -	1,054,559	1,145,849	91,290
Imported - -	638,154	885,406	247,252
Total - -	1,692,713	2,031,255	338,542

The total number of parcels insured was 58,593 as against 27,213 in the previous year. In not a single case during the year had the British Post Office to pay compensation for the loss of an insured parcel sent to or received from a place abroad, and the cases in which compensation had to be paid for damage were few and involved only small amounts.

Post Office Guide.

It is very important in the interests both of the public and the Department itself that correct information on Post Office rules and Postal and Telegraph matters generally should be disseminated as widely as possible. The Post Office Guide is the only source from which the public can obtain full and accurate information in regard to the various branches of the Department's business, and it is extremely necessary, therefore, that the rules should be clearly expressed, and that the book should be easy of reference for the public. With the object of making the Guide conform as closely as possible to these conditions it has recently been thoroughly revised, but it is, of course, not possible to divest a publication of this kind entirely of legal and technical phraseology. A system of paragraph headings in heavier type has taken the place of marginal notes, and the index has been improved and somewhat extended. I have also given my sanction to a scheme for remodelling the list of Provincial Post Offices printed in the Post Office Guide, which will, I think, have the effect of rendering this list more useful than it has been in the past. The general feature of the scheme is to give in one column the postal address of every place in the United Kingdom at which there is a Post Office, and to show in an adjacent column the name of the nearest Money Order and Telegraph Office, followed, when necessary, by the distance in miles; the hours for telegraph business being also stated when of an exceptional nature. By this arrangement the use of asterisks and other signs will be very much diminished.

Extension of Hours for Money Order, &c. business.

A valuable extension of the hours during which Money Order, Savings Bank, and other business can be transacted in provincial offices has been carried into effect. On the 1st January last all post offices throughout the provinces were opened for all kinds of postal business from 8 a.m. to 8 p.m. on week-days, thus affording in many cases as much as two hours' additional time, both in the morning and evening, in which to transact business —an increase of accommodation which is specially useful to those who are not released from daily work before 6 o'clock.

Money Orders. Appendix K., pages 81–88.

The number of Money Order Offices open on the 31st March last was 11,377, showing an increase of 270 in the year.

The number and amount of orders dealt with in the United Kingdom were as follows:—

	Number.			Amount.		
	1894-95.	1893-94.	Increase.	1894-95.	1893-94.	Increase.
Inland Orders.				£	£	£
Ordinary	7,395,681	7,360,936	34,745	18,724,731	18,688,733	36,058
Telegraph	132,457	106,890	25,567	456,731	366,907	89,824
Government	1,662,166	1,560,108	102,058	5,772,070	5,519,456	252,614
Total	9,190,304	9,027,934	162,370	24,953,532	24,575,036	378,496
Foreign and Colonial Orders.						
Colonial	123,955	117,425	6,530	427,288	430,364	Decrease. 3,076
Foreign	322,153	317,806	4,347	786,883	797,377	10,494
Total outwards	446,108	435,231	10,877	1,214,171	1,227,741	13,570
Issued abroad:—						
Colonial	394,607	398,051	Decrease. 3,444	1,284,530	1,337,337	52,807
Foreign	654,187	663,558	9,371	1,470,894	1,580,715	109,821
Total inwards	1,048,794	1,061,609	12,815	2,755,424	2,918,052	162,628
Total Foreign and Colonial	1,494,902	1,496,840	1,938	3,969,595	4,145,793	176,198
Grand total	10,685,206	10,524,774	Increase. 160,432	28,923,127	28,720,829	Increase. 202,298

Contrary to the experience of recent years the ordinary Inland Money Order business increased both in number and amount. The Telegraph Money Orders increased 23 per cent. in number and 24 per cent. in amount. The average value of an Inland Money Order was 2*l.* 14*s.* 3*d.* as against 2*l.* 14*s.* 5*d.* in the previous year. The gradual fall in the average amount must be connected with the long continued and general fall in prices, seeing that the competition of Postal Orders as means of remitting small sums through the post would tend to raise the amount of the average Money Order.

The Foreign and Colonial Money Order business shows a considerable falling off in respect to dealings with the United States and Australia and an increase in dealings with South Africa, the net result being a slight diminution. The system has been extended during the year to Bosnia, Herzegovina, Mashonaland, Matabeleland, Zululand, and (for outward orders only) to Uruguay.

In marked contrast to the stationary character of the Money Order business the Postal Order system, introduced on the 1st January 1881, continues to show a vigorous expansion. The

Postal Orders. Appendix L., page 89.

Postal Orders issued during the year numbered 60,681,078, amounting to the value of 22,759,282*l.*, an increase of 3,448,139 orders, and 990,489*l.* over the orders for the previous year. At the present rate of progress the Postal Orders will in a few years outrun the Money Orders in amount as they have already long done in point of number. In the 10 years since 1884–85 during which there has been no change in the rates or denominations of Postal Orders, the remittances by Postal Order have nearly trebled in amount, while the remittances by Inland Money Order have grown only about 6 per cent.

Savings Bank. Appendix J., pages 63–80.

The year has been one of unprecedented progress as regards the amount deposited in the Savings Bank, partly owing to the extension of the annual limit of deposit from 30*l.* to 50*l.*, a change which came into operation in December 1893, and partly, no doubt, to the difficulty of finding a more profitable safe investment for money. The Chancellor of the Exchequer, on the 15th March last, expressed in the House of Commons his great satisfaction at the increase in the Post Office Savings Bank deposits, as showing "the power and the will of the humbler classes to save money."

The result of the year's business, so far as relates to the amount standing to the credit of depositors, will be seen from the following statement:—

		£
Amount due to Depositors on 31st December 1893		80,597,641
Deposits during 1894	30,439,449*l.*	
Withdrawals during 1894	23,786,927*l.*	
Excess of Deposits over Withdrawals		6,652,522
Add interest for 1894 credited to Depositors		2,015,903
Amount due to Depositors on 31st December 1894		£89,266,066
Increase during year 1894		£8,668,425

This increase in the amount due to depositors compares with an increase of 4,744,562*l.* during 1893, which in its turn was the largest annual increase since the establishment of the Post Office Savings Bank.

The deposits, 10,973,651 in number, amounting to 30,439,449*l.*, were 1,135,453 and 5,790,425*l.* more than in 1893, being an increase at the rate of 11 and 23 per cent. respectively. Even in point of number this increase of 1,135,453 is the largest in any year excepting 1881, the first year of depositing small amounts by means of stamps under Mr. Fawcett's Penny Stamp scheme.

The withdrawals, 3,863,886 in number, amounting to 23,786,927*l.*, were 245,165 and 2,022,361*l.* more than in 1893, being an increase at the rate of 6 and 9 per cent. respectively.

The amount credited to depositors for interest during the year, viz., 2,015,903*l.* exceeded by 155,799*l.* the amount so credited in 1893.

In the course of the year, 35,874 persons deposited 50*l.*, the maximum annual limit, in one sum, representing an aggregate of 1,793,700*l.*; while it is estimated that the total amount deposited in excess of the old limit of 30*l.* was about 2,250,000*l.*

The greatest number of deposits made on any one day was 88,929, amounting to 310,834*l.* on the 31st December, being 5,518 and 9,997*l.* in excess of the deposits on the 30th December 1893, the highest number and amount previously reached. The daily average number and amount of deposits during the year were 35,861 and 99,475*l.*, as compared with 32,150 and 80,552*l.* during 1893.

The greatest number of withdrawal warrants issued on any one day was 29,657 for 132,621*l.* on the 18th December, but on the 14th of the same month 16,428 warrants were issued, representing a larger amount, viz., 137,808*l.* The warrants issued throughout the year averaged daily 12,627 for 77,735*l.*, as compared with 11,825 for 71,126*l.* during 1893.

The average amount of each deposit, which rose from 2*l.* 8*s.* 2*d.* in 1892 to 2*l.* 10*s.* 1*d.* in 1893, was last year no less than 2*l.* 15*s.* 6*d.* This increase was due to the enlargement of the annual limit for ordinary deposits from 30*l.* to 50*l.*, and to deposits being received for investment in Stock up to the value of 200*l.* Stock in one year and 500*l.* Stock in all, instead of 100*l.* and 300*l.* respectively.

The average amount of each withdrawal, which fell from 6*l.* 2*s.* in 1892 to 6*l.* 0*s.* 3*d.* in 1893, increased last year to 6*l.* 3*s.* 1*d.*

The number of accounts opened during 1894 was 1,135,525, and the number closed 775,001, resulting in a net addition of 360,524 accounts. In 1893 the number opened was 1,027,160, and the number closed 731,237, the net addition being 295,923 accounts.

The number of accounts remaining open on the 31st December was 6,108,763. These were distributed as follows:—In England and Wales 5,610,032; in Scotland 238,861, and in Ireland 259,870; the proportion to the population being respectively 1 in 6 in the United Kingdom, 1 in 5 in England and Wales, 1 in 17 in Scotland, and 1 in 18 in Ireland. The average balance to the credit of each open account at the end of 1894 was 14*l.* 12*s.* 3*d.*, as compared with 14*l.* 0*s.* 5*d.* at the end of 1893. As regards the three sections of the United Kingdom separately, the average balance was 14*l.* 12*s.* 2*d.* in England and Wales, 9*l.* 15*s.* 1*d.* in Scotland, and 19*l.* 2*s.* 11*d.* in Ireland.

The number of offices for the transaction of Post Office Savings Bank business was increased last year by 305, of which 243 were in England and Wales, 28 in Scotland, and 34 in Ireland, making a total of 11,323 such offices on the 31st

December. In the London district alone there are now nearly 1,000 Savings Bank Offices, in Liverpool 118, in Manchester 99, in Birmingham 115, and in Glasgow 86.

Side by side with the increase in the number of offices, there is a growing use made of the facility, so convenient to persons moving from place to place, for depositing or withdrawing money at any of the local offices without change of deposit book. This is shown by the gradual increase in the proportion of deposits and withdrawals effected at offices other than those at which the accounts were opened, such "cross-entry" transactions representing, in 1894, 34 per cent. of the total number, as compared with 33 per cent. in 1893, and 32 per cent. in 1892.

The expenses of management last year amounted to 379,152*l.*, but in addition to this there were extraordinary charges of 33,631*l.* for the purchase of land in connection with the extension of the building occupied by the Department, and 1,774*l.* towards the new building itself, making the gross expenses 414,557*l.* In 1893 the expenses were 367,566*l.*, including only 2,873*l.* for land and buildings. Taking the gross amount last year, 414,557*l.*, the average cost per transaction was 6·70*d.*, and the cost per cent. in relation to the total balance due to depositors 9*s.* 3½*d.*, as compared with 6·55*d.* and 9*s.* 1½*d.* respectively on the gross expenses in 1893. If, however, the payments for land and buildings be excluded in both years, interest at the rate of 5 per cent. thereon being added instead, the average cost per transaction and the average cost per cent. to the total balance become 6·16*d.* and 8*s.* 6½*d.* in 1894, as compared with 6·50*d.* and 9*s.* 0½*d.* in 1893. As will be seen from the return presented to Parliament (No. 314 of 1895), the amount paid over to the Exchequer after meeting all expenses, including interest to depositors, was 3,836*l.*

Direct communication by pneumatic tube was established between the Savings Bank Department and the Central Telegraph Office in December last, and this has effected a considerable saving of time in dealing with applications for withdrawal by telegraph.

The total number of payments by telegraph in the year 1894 was 44,163, the sum withdrawn being 187,889*l.*, and the total number of payments by return of post was 4,843, the amount paid being 37,638*l.* The average amount withdrawn by telegraph was 4*l.* 5*s.* 1*d.*, and by return of post in response to a telegram 7*l.* 15*s.* 5*d.*

The following statement shows the number of telegraph and return of post withdrawals in the first three months of 1894 and 1895 respectively, and the increase per cent. in the latter period:—

	Telegraph Withdrawals.		Return of Post Withdrawals.	
	Number.	Amount.	Number.	Amount.
		£		£
1st Jan. to 31st Mar. 1894	5,445	24,135	844	6,778
„ „ 1895	13,602	58,821	1,249	10,000
Increase per cent. -	150	143	48	47

There is no doubt that this new and expeditious method of withdrawing money is much appreciated by depositors, and meets a widely-felt need. Obviously it is a great advantage in cases of urgency to be able, on paying a small charge for telegrams, to withdraw money, even in remote parts of the kingdom, within an hour, in place of having to send a notice of withdrawal by post and then to await the receipt by post of a warrant before obtaining the money required. The telegraph withdrawal system is much used by depositors immediately before and after Bank Holidays, at which times the ordinary applications to withdraw are also exceptionally numerous.

With a view to make the facilities for thrift offered by the Post Office Savings Bank more widely known, large cards have been printed, setting out in simple language the advantages offered by the Post Office Savings Bank in respect of Deposits, Stock, Life Insurance, and Old Age Pensions. These cards have been exhibited at all Post Office Savings Banks in the United Kingdom, numbering over 11,000 offices, as well as in conspicuous places in workshops and factories, in police station mess-rooms, workmen's clubs, social and religious institutions, &c., and it has been noticed that the exhibition of these cards has led many new customers to resort to the Savings Bank. Pamphlets have also been widely distributed.

One of the provisions of the Savings Bank Act passed in 1893 prescribed that whenever a depositor had standing to his credit any sum in excess of 200*l.*, that excess should be automatically invested in Government stock unless the depositor gave other directions. This rule came into force on the 1st June 1894, and in the course of that year it was found that out of the accounts of depositors, 2,161 exceeded the prescribed limit of 200*l.* Their wishes having been ascertained, it appeared that 1,050 immediately reduced their accounts to 200*l.* or under; 218 preferred to leave the excess dormant in the Savings Bank bearing no interest; and only 893 allowed the excess to be invested in Government stock.

Number of Telegraph Offices.

In the course of the year 381 additional Telegraph Offices were opened at Post Offices, and 70 at Railway Stations. On the 31st March the total number of Telegraph Offices at Post Offices was 7,409, and at Railway Stations 2,252.

Number and increase of Telegrams. Appendix H., page 60.

During the year 71,589,064 telegrams of all kinds were forwarded in the United Kingdom, showing an increase over the previous year of 689,566, or ·97 per cent. 58,907,408 of these were ordinary inland telegrams (*i.e.*, excluding foreign, press, and free telegrams), showing an increase of 733,824, or 1·26 per cent. The total value of inland telegrams was 1,880,206*l.* as compared with 1,851,335*l.* for the previous year, making the average value 7·66*d.* per telegram, as compared with 7·64*d.*

The number of foreign telegrams dealt with by the Department amounted to 5,937,715, showing an increase of 255,890, or 4·5 per cent. as compared with 1893–94.

5,401,783 telegrams were transmitted at the Press rates for newspapers, clubs, &c., being a decrease as compared with the previous year of 178,905, or 3·2 per cent.

Telegrams sent free on behalf of the various Government Departments show a decrease of 15,775, or 5·4 per cent., the total for the year being 272,649, as compared with 288,424 for the previous year.

There has been a further diminution of 9 per cent. in Railway free telegrams. Arrangements for a limitation of the number of telegrams transmissible free of charge have been made with four Railway Companies, in addition to the 18 mentioned in the Reports for 1892–93 and 1893–94, viz.:—

Great Eastern,
Taff Vale,
Furness, and
Cockermouth, Keswick, and Penrith,

and it is hoped that a settlement on a similar basis may be arrived at with the remaining Companies, six in number.

The following table shows the movement of telegraph business during the year:—

Class of Telegram.	Year.	Number.	(+) Increase. (−) Decrease.	Receipts.	(+) Increase. (−) Decrease.
				£	£
Ordinary Inland - -	1894-5	58,907,408	(+) 733,824	1,880,206	(+) 28,871
„ „ - -	1893-4	58,173,584	—	1,851,335	—
Press (Inland) - - -	1894-5	5,401,783	(−) 178,905	119,061	(−) 6,709
„ „ - - -	1893-4	5,580,688	—	125,770	—
Foreign - - - -	1894-5	5,937,715	(+) 255,890	286,215	(+) 22,486
„ - - - -	1893-4	5,681,825	—	263,729	—
Railway, free - - -	1894-5	1,048,064	(−) 105,485	—	—
„ „ - - -	1893-4	1,153,549	—	—	—
„ half rate - -	1894-5	21,445	(+) 17	414	(−) 6
„ „ - -	1893-4	21,428	—	420	—
Government, free - -	1894-5	272,649	(−) 15,775	—	—
„ „ - -	1893-4	288,424	—	—	—
Totals - - -	1894-5	71,589,064	(+) 689,566	2,285,896	(+) 44,642
„ - - -	1893-4	70,899,498	—	2,241,254	—

The London local telegrams show an increase of 259,832, or 4 per cent., the numbers for the year being 6,354,481 as compared with 6,094,649 in 1893–94.

Coast Communications.

The system of telegraphs connecting exposed parts of the coast with the general telegraphic system of the country has been further extended, and it has proved a valuable addition to the machinery for rendering aid to vessels in distress.

Nineteen additional shore lighthouses and lighthouse stations were connected during the year, and telegraph cables were laid to the Hasborough and Shipwash light vessels, and to the lighthouse on the Tuskar Rock.

The Royal Commission appointed to inquire into the desirability of connecting lighthouses and lightships with the shore have recommended that several other works should be carried out, and some of them are now in hand.

Telegraphing without wires.

Experiments made with a view to determine the possibility of telegraphing by means of electrical induction, have in the past year had a practical result. Whilst the cable to the Island of Mull was interrupted, communication was successfully carried on by induction between a wire on the mainland (Morvern) and a parallel wire on the island, a number of public telegrams, including one long press telegram, being transmitted without any connecting wire.

Reduction of Rates to East and South Africa.

At your Lordship's request, negotiations were conducted with the representatives of the South African Colonies, and with the Eastern and South African Telegraph Company, for a reduction in the charges for telegrams to and from East and South Africa, and in the result agreements have been arrived at under which the charges for public telegrams have been reduced from rates ranging from 7*s.* 9*d.* to 8*s.* 11*d.* to rates not exceeding 5*s.* 2*d.*, and in some cases as low as 5*s.* At the same time the charges for Government telegrams have been reduced to 2*s.* 6*d.* a word, and rates of from 1*s.* 6*d.* to 1*s.* 7¼*d.* a word have been agreed upon for Press telegrams.

Telephones.

The negotiations with the National Telephone Company respecting the areas within which the operations of the Company are for the future to be restricted, and for the settlement of an agreement for carrying into effect the policy set forth in the Treasury Minute of the 23rd May 1892, have been brought to a conclusion, and the drafts of the formal Agreements with the Licensees were laid on the Table of the House on the 7th of August last. The total amount spent out of the million authorised by the Act of 1892 was 355,678*l.* at the end of the financial year.

A Select Committee has since been appointed to consider and report whether the provision made for the Telephone service in local areas is adequate, and whether it is expedient to supplement or improve that provision by the granting of licences to local authorities or otherwise, and the Committee have reported the evidence to the House.

Trunk Lines.

The Post Office has been proceeding with the erection of the new Trunk Wires provided for by the Act of 1892, and has completed the main lines connecting Plymouth, Exeter, Bristol, and the ports of South Wales with Birmingham, Leeds, and Newcastle-on-Tyne; and those connecting London with Nottingham, Sheffield, Leeds, Manchester, Liverpool, Glasgow, Edinburgh, Belfast, and Dublin; as well as separate lines between Leeds and Hull; Nottingham, Derby, and Leicester; London and Chelmsford, Colchester, and Ipswich; and London and Brighton. Some of these lines have been opened for traffic.

The valuation of the National Telephone Company's Trunk wires which are to be taken over by the Department is proceeding, and will, it is hoped, shortly be completed.

Drilling of Telegraph Messengers.

The system of drill for Telegraph Messengers, which was instituted three years ago, was further developed last year, and the boys are regularly drilled in London and the large provincial towns.

Telegraph Revenue and Expenditure.

The following table shows the revenue and total cost of the Telegraph service, taking into account the interest on capital expenditure for each of the last seven years. The deficiency for the past year was 452,803*l.*

Year.	Receipts plus nominal value of work done for other Departments.	Expenditure.			Annual Interest on Capital.	Deficit.
		Charged to Telegraph Vote.	Charged to Votes of other Departments.	Total.		
	£	£	£	£	£	£
1888–89	2,129,965	1,969,324	72,037	2,041,361	353,787	265,183
1889–90	2,364,099	2,179,921	99,065	2,278,986	306,016	197,690
1890–91	2,456,764	2,265,338	123,243	2,388,581	299,215	231,032
1891–92	2,545,612	2,507,012	124,883	2,635,895	298,883	389,166
1892–93	2,528,312	2,567,019	125,975	2,692,994	298,888	465,570
1893–94	2,579,206	2,641,020	116,625	2,757,645	298,888	477,327
1894–95	2,646,414	2,675,389	124,990	2,800,329	298,888	452,803

A brief historical account of the Telegraph Service since 1870 will be found at pages 33–38 of this Report.

Finance. Appendix U page 102.

The total Postal Receipts for the year 1894–95 amounted in round numbers to 10,748,000*l.* as compared with 10,472,000*l.* for 1893–94, an increase of 276,000*l.*, while the total expenditure for the year 1894–95 amounted to 7,978,000*l.* as compared with 7,738,000*l.* in 1893–94, an increase of 240,000*l.*, making on the

net revenue for 1894–95 a total surplus of 2,770,000*l.*, or an increase of 36,000*l.*, a satisfactory result as compared with the year 1893–94, when the net revenue was a decrease of 92,000*l.* on the year 1892–93.

The Postal Telegraph revenue for 1894–95 amounts in round numbers to 2,599,000*l.*, excluding the value of work done for other Departments, as compared with 2,534,000*l.* in 1893–94, an increase of 65,000*l.* The expenditure for 1894–95 was 2,675,000*l.*, excluding the expenditure charged to votes of other Departments, as compared with 2,641,000*l.* in 1893–94, an increase of 34,000*l.* The net deficit on the working of the year has thus fallen from 107,000*l.* to 76,000*l.*

The Postal and Telegraph Services together show an increase of 341,000*l.* in receipts and of 274,000*l.* in expenditure during the year, or a financial improvement of 67,000*l.*

It may be of interest to add under this head some further international comparisons drawn from the source already quoted —the official statistics of the Postal Union Bureau at Berne. They refer to the year 1892, and have been converted at the rate of 25 francs to the £.

——	Receipts.	Expenses.	Surplus (+) or Deficit (−).
	£	£	£
United States	14,700,616	15,797,670	−1,097,054
Germany	13,964,765	12,910,302	+1,054,463
United Kingdom	10,344,353	7,518,597	+2,825,756
France	8,031,261	6,153,267	+1,877,994
Austria	3,299,356	3,175,083	+124,273
Italy	1,908,347	1,715,174	+193,173
Switzerland	1,049,268	1,012,751	+36,517
Belgium	701,610	417,083	+284,527
Holland	589,817	469,889	+119,928

The receipts in Russia amounted to 3,524,848*l.* from the Post Office alone. As, however, the expenses of the Post Office and of part of the Telegraph Service are stated together as 3,893,397*l.* it is impossible to give the amount of the surplus, if any.

There is a deficit of 425,000*l.* in the Argentine Republic, of 182,000*l.* in Canada, 86,000*l.* in Cochin China, 80,000*l.* in Japan, and smaller deficits occur in Queensland, Dutch India, New South Wales, Norway, Greece, Bulgaria, and (2,000*l.*) British India.

In considering these results attention must be paid not only to the particulars mentioned as regards some countries at pages 3 and 14 above, but also to the differing rates of postage and to the fiscal and other circumstances of each country as a whole.

I have the honour to be,
My Lords,
Your Lordships' obedient humble servant,

ARNOLD MORLEY.

July 1895.

HISTORICAL OUTLINE OF THE TELEGRAPH SERVICE SINCE 1870.

The lapse of twenty-five years since the transfer of the telegraphs to the Post Office in 1870, affords an opportunity for a review of the development which the Telegraph Service has attained under national management.

The mainspring of the movement which led to the acquisition of the telegraphs by the State, was the public expectation that the Post Office would be able to provide, for the benefit of the nation as a whole, an improved service, at a rate which would bring it within the reach of all classes of the community, and the Post Office can justly claim that this expectation has been fulfilled.

The attempt of the "United Kingdom" Company to establish a uniform rate of 1*s.*, irrespective of distance, had failed, and in 1869 the tariff charged by that Company, as well as by its older rivals, the Electric and International, and the British and Irish Magnetic, stood at 1*s.* for a message of 20 words for distances up to 100 miles, 1*s.* 6*d.* up to 200 miles, and 2*s.* beyond 200 miles in Great Britain. For messages between Great Britain and Ireland the charges ranged from 3*s.* to 6*s.* In many instances these rates, high as they were, did not cover the whole transmission of a telegram. They only applied to the wires of a single company, and where a message had to be transmitted over the systems of two or more companies, an additional charge, frequently of considerable amount, was levied.*

Not only were the charges high, but the systems were incomplete. It was in the nature of things that companies whose aim was to secure a profit for their shareholders, should restrict their operations as far as possible to the principal towns. In the absence of an obligation to work the telegraphs as a national undertaking, they naturally refrained from extensions to the smaller towns and villages, or to districts remote from the chief centres of population, which could not be expected to yield a remunerative business. Thus several towns in England and Wales with from 3,000 to 6,000 inhabitants were without any telegraph facilities, being situated at distances of from 5 to 10 miles from the nearest telegraph station. Where such towns were provided with telegraphic communication, the office was, as a rule, situated at the railway station, frequently at an inconvenient distance from the centre of the town. The telegraphs were originally confined to the railways, and to a large extent this system prevailed up to the time of the transfer. It was only in the large towns that "town offices" had been opened, and these offices were neither numerous nor suitably distributed. The business centre of the town was provided with offices of each of the three competing companies clustered close together, in fact sometimes only a few yards apart; but away from the centre, and in the suburbs and outlying districts, there was almost entire neglect. For instance, in Edinburgh all the telegraph offices were situated in a circle with a radius of about half a mile, leaving the rest of the city with no provision

* Note.—Besides the companies here mentioned, there were the London and Provincial, the Universal Private, and a few other small companies. There was nominally a "local" rate of 6*d.* in London and some other large towns, but its scope was so restricted that it only applied to about 2 per cent. of the total number of telegrams.

whatever. In Liverpool the money order offices for six suburban districts were from 2 to 5 miles distant from the nearest telegraph office; in Manchester the number of money order offices similarly situated was eleven, and in Birmingham eight.

It was a natural result of these conditions that the use of the telegraph was confined to a comparatively small section of the population. The companies themselves stated that their wires were chiefly used by "stockbrokers, mining agents, shipbrokers, colonial brokers, racing and "betting men, fishmongers, fruit merchants, and others engaged in "business of a speculative character, or who deal in articles of a "perishable nature," and the situation was thus graphically described by Mr. Scudamore in one of his reports :—

"By maintaining high charges as long as they could, by reducing those charges inch by inch as it were, and only under pressure, by the confinement of their operations to important towns, and by planting their offices mainly in the business centres of those towns, the Telegraph Companies had brought speculative men, and speculative men only, to a free use of the telegraph. Whoever could make money on a turn of the market, whoever could advantageously place a few pounds when 'Bumblebee' went below 'Dulcibella' in the betting, whoever had it at heart to let Thames Street know that there was a large take of herrings at Wick, rushed cheerfully to the telegraph office, and would have submitted to any inconvenience, and paid any charge, to get his message through in time. But the general public, puzzled by a variable and complex tariff and disheartened by the distance of the telegraph offices from their doors, had got to regard the telegraph as a medium of communication which they might use in times of sore necessity, and then only, and to look upon a telegraph message with a feeling amounting to fear."

The transfer brought about an immediate change in these conditions. The Post Office began its administration of the telegraphs with the moderate tariff of 1*s.* for 20 words, irrespective of distance, and with a system of wires which it had already been instrumental in transforming. Extensions had been made to a number of places previously without telegraphic communication, and the wires had been brought to the suburbs of the larger towns and to the centres of the smaller towns formerly served from the railway stations, with the result that on the day of the transfer the Post Office was in a position to open about 1,000 postal telegraph offices, situated each in the centre of a distinct locality, together with about 1,900 offices at railway stations, where the Railway Companies dealt with public telegrams as agents of the Postmaster-General. The work of extension on these lines was pushed forward rapidly. In a period of about two years as many as 2,200 additional postal telegraph offices were opened, and on the 31st March 1872, the system comprised more than 5,000 offices (including about 1,900 offices at railway stations), 22,000 miles of line with an aggregate of 83,000 miles of wire, and more than 6,000 instruments.

The year 1872 marked the first stage in the development of the postal telegraphs. In that year, the third of the administration by the nation, the extensions undertaken with the view of providing a fully-equipped telegraph system had practically been completed, and the result was seen in a large expansion of business. In the first year after the transfer, the number of telegrams of all descriptions was about 10,000,000, in the second about 12,000,000, and in the third (the financial year ended the 31st March 1873) over 15,000,000, or more than double the number in 1869, which was less than 7,000,000. The period from 1872 up to the adoption of the sixpenny tariff in 1885 was one of steady progress. The addition of new offices was not large, the total of 5,000 offices in 1872

having only increased to 6,000 in 1885. But great improvements were made in the means of communication between places already connected, and the increasing appreciation of the telegraph service by the public was shown in the fact that in 1885 the number of telegrams had again been more than doubled, having risen to 33,000,000.

The reduction of the tariff in 1885 opened a new era. A comparison of the old tariff of 1*s.* for 20 words with 3*d.* for each additional group of five words and the new tariff of 6*d.* for 12 words with $\frac{1}{2}d.$ for each additional word is complicated by the fact that the free addresses allowed under the former tariff were abolished under the latter. But the point that can be clearly seen is that, whereas it had been impossible to send a telegram, however short, at a less charge than 1*s.*, a telegram of 12 words could now be sent for 6*d.* The fact that addresses were now charged for, did not prevent the senders of telegrams from so reducing the number of chargeable words as to obtain the full benefit of the lower tariff. The actual length of the telegrams was largely curtailed, especially in the addresses; and economy was effected through the operation of certain new rules, one of which prescribed that figures, formerly chargeable each as a single word, should be counted at the rate of five figures to a word. In the result a large proportion of the total number of telegrams was brought within the minimum charge of 6*d.*, while the average charge, which had been 1*s.* 1*d.* in 1885, was reduced to about 8*d.* in 1886, and has since fallen below $7\frac{3}{4}d.$

Under the reduced tariff, telegraph business again received a powerful stimulus. The charge was so low as to popularise the Telegraph Service still further, and to render it available for purposes for which it had not hitherto been used. In particular, it became adapted to the requirements of local traffic; and in London the local telegrams were more than doubled in about two years, having risen from about 1,800,000 in 1884–85 to 3,800,000 in 1886–87.

The Post Office has had to contend with an increasing competition on the part of the Telephone Companies, who have chiefly competed in that class of business, the local traffic, which afforded, under the new tariff, the greatest promise of growth. It is stated by the National Telephone Company that the volume of their business is equivalent to 280,000,000 messages of an average length of 100 words. A certain proportion of this vast business would undoubtedly, in the absence of the telephone, have been transacted by telegraph; but, notwithstanding the loss to the Telegraph Service in this respect, a development exceeding that between 1870 and 1885 has actually occurred. The number of telegrams of all descriptions, which had reached 33,000,000 in 1884–85, rose to 50,000,000 in 1886–87 and 62,000,000 in 1889–90, while in the financial year just expired, a total of 71,589,000 has been attained. With the possible exception of the United States, for which complete statistics are not available, no other country in the world makes so extensive a use of the telegraph. In France the number of public telegrams is about 42,000,000, in Germany 33,000,000, in Austria and Hungary 18.000,000, in Russia 13,000,000, and in Italy 10,000,000. In the United Kingdom about 184 telegrams are sent for every hundred persons, as compared with 108 for the same number of persons in France, 66 in Germany, 42 in Austria Hungary, 31 in Italy, and 10 in Russia. The nearest approach to the United Kingdom in this view is Switzerland, where the number of telegrams per hundred persons is about 127; even Belgium does not produce more than 87 per hundred persons. An adequate idea of the volume of telegraph business in the United Kingdom cannot, however, be gathered from these figures alone. The tariff for press telegrams in this country, working out as it does, on the average, at

about 4½*d.* per 100 words, is the lowest in the world, and the amount of work performed for the press is without a parallel in any other country. Although the press telegrams, 5,400,000 in number, are included in the total of 71,589,000, no allowance is made for their exceptional length. Being of an average length of about 120 words, they contain an aggregate of about 650,000,000 words, as compared with an aggregate of about 970,000,000 in all other telegrams. Under the arrangements for news telegraphy this number of words does not, it is true, entail on the Post Office a corresponding amount of work; but it is a striking fact that the words dealt with for the press form no less than two-fifths of the total number of words.

The growth of the whole business since 1870 (from less than seven to more than seventy-one millions) has been more than ten-fold. The number of offices has increased from 3,000 to nearly 10,000. The system, including submarine cables, now consists of about 35,000 miles of line as compared with 15,000 in 1870, and about 215,000 miles of wire as compared with 60,000, while the number of instruments has increased from about 4,000 to over 26,000.

But for the improvements which have been effected in telegraphy since 1870, the increase in the mileage of wire and the number of instruments must necessarily have been much greater. It was urged at the time of the transfer that the possession, by the Government, of a monopoly in telegraphs would tend to discourage invention. To this contention the progress achieved in the Technical Department of the Telegraph Service is a sufficient answer. Partly through the adoption of outside inventions (with due recognition of the rights of the inventors) and partly through improvements devised by its own staff, the Post Office has succeeded in largely increasing the working capacity of the wires. The improvements are too numerous to be set forth in detail, but it may be well to mention some of the more striking. In 1870, each wire only afforded a single channel for communication. At the present time a single wire can be used for the simultaneous transmission of two messages under the Duplex system (which may be said to be the normal method of working between busy offices), four under the Quadruplex system, and six under the Multiplex system. These inventions were obtained by the Post Office from outside (the Duplex from Mr. Stearns, the Quadruplex from Mr. Edison, and the Multiplex from Mr. Delany), but their value for practical purposes is largely due to the efforts of the officers of the Post Office to develope and improve them. No less important than this increase in the number of available channels of communication is the improvement in the speed of working. In 1870 a speed of from 60 to 80 words per minute was the highest which could be attained in the working of the Wheatstone Automatic apparatus. At the present time a speed of 600 words per minute has become possible, and a working speed of 400 words is the fixed standard for certain circuits. The Duplex system has been successfully applied to the Automatic apparatus, with the result that many circuits are working at a speed of 250 words per minute in two directions. Two copper wires between London and Dublin are working on the Duplex system at even 300 words per minute, whereas under the conditions of 1870 they would only have given about 40 words in one direction as a maximum. The "Repeaters" used for strengthening the current on long circuits have also been greatly improved. In the absence of Repeaters, it would be impossible to obtain a higher speed than 40 words per minute between London and Aberdeen, whereas, with Repeaters at Leeds and Edinburgh, a speed of 350 words is attained.

The financial side of the telegraphs unfortunately does not present so favourable an aspect. It is undoubtedly a matter for concern that during the year ended the 31st March last the expenditure exceeded the revenue by about 154,000*l.*, to which must be added the interest (298,000*l.*) on the capital expenditure incurred at the transfer, making the total loss for the year about 452,000*l.* In the period of 25 years since 1870 the receipts show a balance of about 1,795,000*l.* in excess of the expenditure, but they fall far short of meeting the interest on capital, the aggregate deficiency in this respect being 5,859,000*l.*

The large price paid as purchase money on the terms authorised by Parliament is one of the factors which have contributed to the unfavourable financial results of the working of the telegraphs. The expenditure on capital account amounted to about 10,130,000*l.* Of this amount about 2,130,000*l.* was expended on extensions, and the remainder, 8,000,000*l.*, in the purchase of the undertakings of the Telegraph Companies and the interest of the Railway Companies in public telegraphs. It is generally held that the companies were liberally treated, and in certain cases a price which must be regarded as excessive had to be paid.

The right, accorded to the Railway Companies at the time of the transfer, of sending postal telegrams free of charge has proved another burden. The number of the railway free telegrams, at first insignificant, increased out of all proportion to the growth in ordinary public telegrams, until in 1891 it reached a total of about 1,600,000 telegrams, representing at 1*s.* ½*d.* per telegram (the average length being 25 words) a value of over 80,000*l.* per annum. It is, however, a matter for satisfaction that arrangements have recently been made under which this burden is materially lessened, while a barrier is imposed against future growth.

A still more serious burden is caused by the loss on press telegrams. The charge specified in the Telegraph Act of 1868 for press telegrams is 1*s.* for 75 words during the day, or for 100 words at night. But a proviso was added that for copies the charge was to be only 2*d.* per 75 or 100 words, and no condition was laid down as to the copy being for the same town as the original. The newspapers accordingly combined to receive, from the News Associations, messages in identical terms, and by dividing the cost they are enabled to get the benefit of a rate which comes nearer 2*d.* than 1*s.*, the average charge being, in fact, about 4½*d.* per 100 words. Notwithstanding the economical arrangements which have been made for the transmission of the telegrams (5,400,000 in number, containing 650,000,000 words), the loss incurred by the Post Office in dealing with them is estimated to amount to 300,000*l.* per annum.

These unfavourable conditions have permanently affected the telegraphs. They must in any case have diminished the possibility of profit, and in the actual circumstances their effect has been to augment the loss. Moreover, new influences inimical (temporarily if not permanently) to financial success have come into play, namely, the reduction of the tariff in 1885, the increase in the pay of the staff, and the competition of the Telephone Companies for local traffic.

The results of the alteration of the tariff in 1885 have been described in an earlier paragraph. While the average amount received for a telegram was reduced from 1*s.* 1*d.* to 7¾*d.*, a large addition was made to the main element of cost, namely, the pay of the staff. The proportion of the amount expended on salaries and wages to the total telegraph expenditure, which in 1881, before the revision carried out by Mr. Fawcett, stood at about 55 per cent., has since risen, as the result of that revision and the revision effected by Mr. Raikes in 1890, to about 65

per cent. At the same time the competition of the Telephone Companies deprived the Post Office of a large portion of what was at once the most promising and the most remunerative part of its business. There has, it is true, been a development of local telegraph traffic since 1885, but in recent years the increase has been materially checked. In certain cases the traffic conducted by the Post Office in the large towns, or between large towns situated at a short distance from each other and connected by the trunk wires of the National Telephone Company (as, for example, between Glasgow and Greenock, and between Liverpool and Manchester), has suffered an actual diminution.

Against the loss of money incurred on the telegraphs must be set the benefits which the system confers on the community. That an expeditious service, extending into every part of the United Kingdom, is provided at a charge of less than 8*d*. per telegram, is an advantage for the whole nation which may be regarded as at least commensurate with the sacrifice entailed by the financial loss. The amount provided by the taxpayers to meet the deficit is not lost; it is virtually repaid in services for which a higher charge would otherwise have had to be levied, and the main object of the acquisition of the telegraphs by the State may be said to have been realised in the attainment of a development to which no other country affords a parallel. The Post Office has to admit a deficit on the working of the telegraphs, but its 71,000,000 telegrams bear testimony to the value of the service which it renders to the public.

APPENDICES.

APPENDIX A.

Letters delivered.

ESTIMATED NUMBER of Letters delivered in the United Kingdom in each of the last Ten Years, and the increase per cent. per annum. Also the average number to each person.

Financial Year ending March 31st.	Delivered in England and Wales.				Total in England and Wales.	Increase per cent. per annum.	Average number to each person.	Total in Scotland.	Increase per cent. per annum.	Average number to each person.	Total in Ireland.	Increase per cent. per annum.	Average number to each person.	Total in United Kingdom.	Increase per cent. per annum.	Average number to each person.
	By Country Offices.	Increase per cent. per annum	In London District.	Increase per cent. per annum												
Year 1885-86 - - -	778,000,000	2·8	409,400,000	4·7	1,187,400,000	3·4	43	126,400,000	2·8	32	89,700,000	·7	18	1,403,500,000	3·2	39
,, 1886-87 - - -	800,800,000	2·9	439,100,000	7·3	1,239,900,000	4·4	44	129,100,000	2·1	33	90,900,000	1·3	19	1,459,900,000	4·0	40
,, 1887-88 - - -	838,000,000	4·6	448,900,000	2·2	1,286,900,000	3·8	46	132,100,000	2·3	33	93,200,000	2·5	20	1,512,200,000	3·6	41
,, 1888-89 - - -	846,000,000	1·0	480,500,000	7·0	1,326,500,000	3·1	46	136,000,000	3·0	34	95,500,000	2·5	20	1,558,100,000	3·0	42
,, 1889-90 - - -	895,000,000	5·8	518,100,000	7·8	1,413,100,000	6·5	48	140,300,000	3·2	34	96,800,000	1·4	21	1,650,100,000	5·9	43
,, 1890-91 - - -	924,400,000	3·3	538,400,000	4·0	1,462,800,000	3·5	50	143,200,000	2·1	36	99,800,000	3·1	21	1,705,800,000	3·4	45
,, 1891-92 - - -	965,000,000	4·4	551,000,000	2·4	1,516,100,000	3·7	52	146,400,000	2·1	36	105,000,000	5·2	23	1,767,500,000	3·6	46
,, 1892-93 - - -	965,800,000	0·1	566,500,000	2·8	1,532,300,000	1·1	52	152,300,000	4·0	37	105,900,000	·9	23	1,790,500,000	1·3	47
,, 1893-94 - - -	973,800,000	0·8	575,600,000	1·6	1,549,400,000	1·1	52	153,900,000	1·1	38	108,500,000	2·5	23	1,811,800,000	1·2	47
,, 1894-95 - - -	993,300,000	2·0	*508,800,000	dec. 11·6	1,502,100,000	dec. 3·1	50	156,000,000	1·4	38	112,800,000	4·0	24	1,770,900,000	dec. 2·3	46

* *See* explanatory statement on page 1.

APPENDIX A.—*continued.*

STATEMENT of the estimated Total NUMBER of LETTERS, POST CARDS, BOOK PACKETS, CIRCULARS, and SAMPLES, NEWSPAPERS, TELEGRAMS, and PARCELS dealt with, and of the Average Number per Head of the Population for the year ended the 31st March 1895.

—	Population.	Letters.		Post Cards.		Book Packets, Circulars, and Samples.		Newspapers.		Telegrams.		Parcels.	
		Total No.	No. per Head of Population.	Total No.	No. per Head of Population.	Total No.	No. per Head of Population.	Total No.	No. per Head of Population.	Total No.	No. per Head of Population.	Total No.	No. per Head of Population.
England and Wales -	30,143,741	1,502,100,000	49·8	271,600,000	9·0	522,500,000	17·3	117,500,000	3·2	60,216,708	2·0	47,215,578	1·56
Scotland - - -	4,124,691	156,000,000	37·8	28,700,000	7·0	60,800,000	14·7	17,300,000	4·2	7,334,094	1·8	6,082,509	1·47
Ireland - - -	4,597,529	112,800,000	24·5	12,500,000	2·7	31,300,000	6·8	17,000,000	3·7	4,038,262	·9	3,837,754	·83
Totals - -	38,865,961	1,770,900,000	45·6	312,800,000	8·0	614,600,000	15·1	151,800,000	3·9	71,589,064	1·8	57,135,841	1·47

Note.—Of the total yearly number of Letters, Book Packets, Post Cards, Circulars, and Samples, Newspapers, Telegrams, and Parcels, the per-centage of each is as follows:—

Letters - -	59·5	Book Packets, Circulars, and Samples - -	20·6	Telegrams - -	2·4
Post Cards - -	10·5	Newspapers - - - -	5·1	Parcels - -	1·9

APPENDIX A.—*continued.*

TABLE showing the NUMBER of PARCELS delivered in the United Kingdom during each of the Twelve Months from 1st April 1894 to the 31st March 1895.

Month.	England and Wales.			Scotland.	Ireland.	United Kingdom.
	Provinces.	London.	Total.			
April 1894	2,909,899	828,166	3,738,065	436,136	298,586	4,472,787
May "	3,011,010	854,121	3,865,131	471,014	312,715	4,648,860
June "	2,909,569	878,745	3,788,314	494,362	301,876	4,584,552
July "	2,811,860	773,261	3,585,121	478,053	289,693	4,352,867
August "	2,839,139	695,226	3,534,365	525,991	296,444	4,356,800
September "	2,896,598	741,639	3,638,237	508,508	292,831	4,439,576
October "	3,324,562	875,270	4,199,832	550,340	333,464	5,083,636
November "	3,186,235	887,751	4,073,986	497,174	328,861	4,900,021
December "	4,617,949	1,178,785	5,796,734	797,358	495,871	7,089,963
January 1895	3,206,406	846,464	4,052,870	495,933	323,682	4,872,485
February "	2,592,516	690,280	3,282,796	382,147	265,805	3,930,748
March "	2,883,487	776,640	3,660,127	445,493	297,926	4,403,546
Totals	37,189,230	10,026,348	47,215,578	6,082,509	3,837,754	57,135,841
Number for year ended 31st March 1894	35,134,385	9,424,905	44,559,290	5,822,242	3,653,098	54,034,630
Increase	2,054,845	601,443	2,656,288	260,267	184,656	3,101,211
Increase per cent.	5·8	6·3	5·9	4·4	5·0	5·7

APPENDIX A.—*continued.*

Post Cards, Book Packets, Samples, and Newspapers

ESTIMATED NUMBER of POST CARDS delivered in the UNITED KINGDOM in each of the last Ten Years, and the increase per cent. per annum.

Year.	England and Wales.		Scotland.		Ireland.		United Kingdom.	
	Number.	Increase per cent. per annum.	Number.	Increase per cent. per annum.	Number.	Increase per cent. per annum.	Number.	Increase per cent. per annum.
1884-85	134,100,000	4·3	18,400,000	5·5	7,900,000	3·1	160,400,000	4·4
1885-86	143,700,000	7·2	19,500,000	6·4	8,100,000	2·9	171,300,000	6·9
1886-87	151,300,000	5·3	20,400,000	4·6	8,400,000	3·3	180,100,000	5·1
1887-88	158,900,000	5·0	21,200,000	3·9	8,700,000	3·6	188,800,000	4·8
1888-89	170,100,000	7·0	21,800,000	2·8	9,300,000	6·9	201,400,000	6·7
1889-90	184,400,000	8·4	22,900,000	5·0	9,800,000	5·4	217,100,000	7·8
1890-91	195,000,000	5·7	24,000,000	4·8	10,700,000	9·2	229,700,000	5·8
1891-92	205,200,000	5·2	25,400,000	5·8	11,000,000	2·8	241,600,000	5·2
1892-93	206,300,000	·5	26,800,000	5·5	11,300,000	2·7	244,400,000	1·2
1893-94	209,100,000	1·4	27,400,000	2·2	12,000,000	6·2	248,500,000	1·6
1894-95	271,600,000	29·9	28,700,000	4·7	12,500,000	4·2	312,800,000	25·9

ESTIMATED NUMBER of BOOK PACKETS, CIRCULARS, and SAMPLES delivered in the UNITED KINGDOM in each of the last Ten Years, and the increase per cent. per annum.

Year.	England and Wales.		Scotland.		Ireland.		United Kingdom.	
	Number.	Increase per cent. per annum.	Number.	Increase per cent. per annum.	Number.	Increase per cent. per annum.	Number.	Increase per cent. per annum.
1884-85	269,400,000	8·1	34,500,000	10·0	16,500,000	18·9	330,400,000	8·8
1885-86	288,500,000	7·1	35,900,000	4·2	17,800,000	7·7	342,200,000	6·8
1886-87	312,000,000	8·1	38,700,000	7·7	18,200,000	2·3	368,900,000	7·8
1887-88	331,600,000	6·3	38,900,000	·5	19,000,000	4·4	389,500,000	5·6
1888-89	351,700,000	6·1	40,600,000	4·4	19,700,000	3·7	412,000,000	5·8
1889-90	378,200,000	7·5	42,100,000	3·7	21,600,000	9·6	441,900,000	7·3
1890-91	411,900,000	8·9	44,600,000	5·9	24,700,000	14·3	481,200,000	8·9
1891-92	425,000,000	3·2	45,300,000	1·6	25,000,000	1·2	495,300,000	2·9
1892-93	456,100,000	7·3	51,200,000	13·0	27,900,000	11·6	535,200,000	8·1
1893-94	489,700,000	7·4	56,200,000	9·8	28,400,000	1·9	574,300,000	7·3
1894-95	522,500,000	6·7	60,800,000	8·2	31,300,000	10·2	614,600,000	7·0

ESTIMATED NUMBER of NEWSPAPERS delivered in the UNITED KINGDOM in each of the last Ten Years, and the increase per cent. per annum.

Year.	England and Wales.		Scotland.		Ireland.		United Kingdom.	
	Number.	Increase per cent. per annum.	Number.	Increase per cent. per annum	Number.	Increase per cent. per annum.	Number.	Increase per cent. per annum.
1884-85	110,700,000	·7	16,900,000	·9	16,100,000	·5	143,700,000	·7
1885-86	113,700,000	2·8	17,600,000	4·2 inc.	16,400,000	1·7	147,700,000	2·8
1886-87	117,800,000	3·6	17,000,000	3·3 dec.	16,400,000	—	151,200,000	2·4
1887-88	119,800,000	1·7 dec.	16,700,000	1·8	15,800,000	3·7 inc.	152,300,000	·8 dec.
1888-89	119,300,000	·4 inc.	16,600,000	·6 inc.	16,000,000	1·3	151,900,000	·3 inc.
1889-90	126,600,000	6·1	16,700,000	·6 dec.	16,000,000	—	159,300,000	4·9
1890-91	127,900,000	·9	16,600,000	·6 inc.	16,600,000	3·7	161,000,000	1·1
1891-92	128,800,000	·8 dec.	17,000,000	2·4	17,000,000	2·4	162,800,000	1·1
1892-93	127,800,000	·8 inc.	17,600,000	3·5	17,400,000	2·3	162,800,000	—
1893-94	129,800,000	1·6 dec.	17,700,000	·6 dec.	17,400,000	— dec.	164,900,000	1·3 dec.
1894-95	*117,500,000	9·5	17,300,000	2·3	17,000,000	2·3	151,800,000	7·9

* *See* page 1.

Registered Letters.

STATEMENT showing the Number of Letters Registered by the Public in the United Kingdom in each of the last Ten Years and the increase per cent. per annum.

YEAR.	ENGLAND AND WALES.						SCOTLAND		IRELAND.		TOTAL for UNITED KINGDOM.	
	Country Offices.		London District.		Total.							
	Number.	Increase per cent.	Number.	Increase per cent.	Number.	Increase per cent.	Number.	Increase per cent.	Number.	Increase per cent.	Number.	Increase per cent.
1885-86 - - -	6,569,979	dec. 2·9	2,952,591	dec. ·7	9,522,570	dec. 2·2	909,537	dec. ·5	696,953	dec. 1·9	11,129,060	dec. 2·1
1886-87 - - -	6,177,160	6·0	2,971,166	inc. ·6	9,148,326	4·0	928,976	inc. 2·1	702,252	inc. ·7	10,779,555	3·1
1887-88 - - -	6,163,888	0·2	3,032,369	2·1	9,196,257	inc. 1·4	920,055	dec. 1·0	698,410	dec. ·5	10,814,722	inc. ·3
1888-89 - - -	6,192,027	inc. 0·5	3,160,334	4·2	9,352,361	1·2	932,223	inc. 1·3	716,501	inc. 2·6	11,001,085	1·7
1889-90 - - -	6,340,350	2·4	3,326,526	5·3	9,666,876	3·4	972,636	4·3	718,423	·3	11,357,935	3·2
1890-91 - - -	6,394,514	·9	3,238,804	dec. 2·6	9,633,318	dec. ·3	1,001,483	3·0	722,396	·6	11,357,197	dec. ·006
1891-92 - - -	6,609,188	3·4	3,683,689	inc. 13·7	10,292,877	inc. 6·9	1,039,161	3·7	745,330	3·2	12,077,368	inc. 6·3
1892-93 - - -	6,568,404	dec. ·6	3,724,240	1·1	10,292,644	dec. ·002	1,074,108	3·4	765,292	2·7	12,132,144	·4
1893-94 - - -	6,392,212	2·6	3,473,748	dec. 6·7	9,865,960	4·1	1,099,798	2·4	776,594	1·5	11,742,352	dec. 3·2
1894-95 - - -	6,485,761	inc. 1·5	3,606,333	inc. 3·8	10,092,094	inc. 2·3	1,089,595	dec. ·9	776,575	dec. ·002	11,958,264	inc. 1·8

APPENDIX A.—*continued.*

STATEMENT of the NUMBERS of FOREIGN and COLONIAL PARCELS
31st March 1894 and

Country.	Date of Establishment of Post.	Number of Parcels. Despatched. 1893-94.	1894-95.	Increase.	Decrease.
Aden	July 1885	1,398	1,505	107	—
Antigua	Jan. 1886	1,975	1,991	16	—
Argentine Republic	Feb. 1890	1,855	1,944	89	—
Ascension	July 1886	394	380	—	14
Austria-Hungary*	June 1886	13,995	15,591	1,596	—
Bahamas	Sept. 1887	660	782	122	—
Barbados	April 1886	3,953	4,428	475	—
Bechuanaland, Orange Free State, and Transvaal.	Dec. 1889	9,936	17,240	7,304	—
Belgium	Jan. 1886	37,744	41,938	4,194	—
Bermuda	April 1890	2,897	2,903	6	—
Beyrout	Jan. 1888	755	645	—	110
British Central Africa	Aug. 1893	139	336	197	—
British East Africa	April 1891	211	311	100	—
British Guiana	Jan. 1886	5,795	6,789	994	—
British Honduras	March 1887	349	357	8	—
British North Borneo	Sept. 1887	169	143	—	26
Canada; Dominion of	Aug. 1886	38,184	40,564	2,380	—
Cape Colony	Dec. 1885	29,310	34,689	5,379	—
Ceylon	Nov. 1885	8,813	9,978	1,165	—
Colombia, Republic of	March 1888	3,990	4,338	348	—
Constantinople	Jan. 1886	3,236	3,407	171	—
Costa Rica	Feb. 1888	1,611	1,416	—	195
Cyprus	Jan. 1886	1,366	1,317	—	49
Dominica	Jan. 1886	636	715	79	—
Egypt	July 1885	10,714	11,803	1,089	—
Falkland Islands	Oct. 1888	644	807	163	—
Fiji	June 1890	222	264	42	—
France†	Oct. 1887	161,894	170,816	8,922	—
Germany‡	Jan. 1886	162,364	194,213	31,849	—
Gibraltar	July 1885	9,208	11,129	1,921	—
Grenada	Oct. 1885	1,402	1,547	145	—
Hawaii	March 1895	—	6	6	—
Holland	April 1886	34,796	37,107	2,311	—
Hong Kong§	Oct. 1885	8,930	11,585	2,655	—
India	July 1885	84,871	90,094	5,223	—
Italy	Oct. 1887	41,017	44,313	3,296	—
Jamaica	Oct. 1885	8,154	8,756	602	—
Labuan	Dec. 1885	74	57	—	17
Liberia	July 1893	76	106	30	—
Madeira	July 1891	678	664	—	14
Malta	Aug. 1885	13,144	14,854	1,710	—
Mashonaland	Jan. 1893	587	1,099	512	—
	Carried forward	708,146	793,927	85,206	425

* Including parcels for Bulgaria, Roumania, and Servia.
† Including parcels for the French Possessions.
‡ Including parcels for Eastern Europe, German Possessions, Chili, Japan, &c.
§ Including parcels for China and the China Fleet.

APPENDIX A.—*continued.*

Despatched and Received during the Years ended the the 31st March 1895.

Number of Parcels.								Country.
Received.				Totals.				
1893–94.	1894–95.	Increase.	Decrease.	1893–94.	1894–95.	Increase.	Decrease.	
1,428	1,932	504	—	2,826	3,437	611	—	Aden.
383	366	—	17	2,358	2,357	—	1	Antigua.
642	906	264	—	2,497	2,850	353	—	Argentine Republic.
109	112	3	—	503	492	—	11	Ascension.
5,553	5,232	—	321	19,548	20,823	1,275	—	Austria-Hungary.*
198	226	28	—	858	1,008	150	—	Bahamas.
1,355	1,423	68	—	5,308	5,851	543	—	Barbados.
—‖	—‖	—	—	9,936	17,240	7,304	—	Bechuanaland, Orange Free State, and Transvaal.
17,217	20,195	2,978	—	54,961	62,133	7,172	—	Belgium.
604	685	81	—	3,501	3,588	87	—	Bermuda.
226	252	26	—	981	897	—	84	Beyrout.
27	—‖	—	27	166	336	170	—	British Central Africa.
100	189	89	—	311	500	189	—	British East Africa.
1,295	1,575	280	—	7,090	8,364	1,274	—	British Guiana.
51	67	16	—	400	424	24	—	British Honduras.
94	69	—	25	263	212	—	51	British North Borneo.
13,925	15,137	1,212	—	52,109	55,701	3,592	—	Canada, Dominion of.
12,998	15,163	2,165	—	42,308	49,852	7,544	—	Cape Colony.
4,511	5,785	1,274	—	13,324	15,763	2,439	—	Ceylon.
199	205	6	—	4,189	4,543	354	—	Colombia, Republic of.
522	474	—	48	3,758	3,881	123	—	Constantinople.
140	102	—	38	1,751	1,518	—	233	Costa Rica.
336	407	71	—	1,702	1,724	22	—	Cyprus.
101	121	20	—	737	836	99	—	Dominica.
6,915	8,329	1,414	—	17,629	20,132	2,503	—	Egypt.
168	151	—	17	812	958	146	—	Falkland Islands.
88	84	—	4	310	348	38	—	Fiji.
116,838	124,719	7,881	—	278,732	295,535	16,803	—	France.†
112,386	171,571	59,185	—	274,750	365,784	91,034	—	Germany.‡
4,926	6,188	1,262	—	14,134	17,317	3,183	—	Gibraltar.
328	418	90	—	1,730	1,965	235	—	Grenada.
—	—	—	—	—	6	6	—	Hawaii.
22,769	25,731	2,962	—	57,565	62,838	5,273	—	Holland.
7,381	8,685	1,304	—	16,311	20,270	3,959	—	Hong Kong.§
71,070	87,925	16,855	—	155,941	178,019	22,078	—	India.
22,728	24,047	1,319	—	63,745	68,360	4,615	—	Italy.
1,863	1,906	43	—	10,017	10,662	645	—	Jamaica.
19	43	24	—	93	100	7	—	Labuan.
3	8	5	—	79	114	35	—	Liberia.
91	70	—	21	769	734	—	35	Madeira.
7,413	9,089	1,676	—	20,557	23,943	3,386	—	Malta.
‖—	‖—	—	—	587	1,099	512	—	Mashonaland.
437,000	529,587	103,105	518	1,145,146	1,333,514	187,783	415	

‖ Included in figures for Cape of Good Hope.

APPENDIX A.—*continued.*

STATEMENT of the NUMBERS of FOREIGN and COLONIAL PARCELS 31st March 1894 and

Country.	Date of Establishment of Post.	Number of Parcels. Despatched. 1893-94.	1894-95.	Increase.	Decrease.
	Brought forward -	708,146	793,927	85,206	425
Mauritius	April 1889	1,436	1,287	—	149
Mexico	April 1890	1,737	1,600	—	137
Montserrat	Jan. 1886	486	504	18	—
Natal	June 1887	12,498	9,799	—	2,699
Nevis	Jan. 1886	249	231	—	18
Newfoundland	Sept. 1886	2,525	2,440	—	85
New South Wales	July 1886	13,460	14,102	642	—
New Zealand	Nov. 1888	13,268	13,852	584	—
Niger Coast Protectorate	Dec. 1892	433	639	206	—
Norway	April 1886	7,897	9,055	1,158	—
Persia	Jan. 1894	25	109	84	—
Portugal	Jan. 1888	2,148	2,247	99	—
Queensland	Feb. 1892	4,162	4,351	189	—
St. Helena	April 1886	673	737	64	—
St. Kitts	Jan. 1886	1,068	1,195	127	—
St. Lucia	Oct. 1885	936	1,249	313	—
St. Thomas	Jan. 1888	475	431	—	44
St. Vincent	Nov. 1885	863	870	7	—
Salvador	April 1893	116	209	93	—
Samoa and Raratonga	May 1894	—	53	53	—
Sarawak	July 1887	165	165	—	—
Seychelles	April 1890	161	96	—	65
Siam	Aug. 1890	429	474	45	—
Smyrna	April 1887	1,148	1,244	96	—
South Australia	July 1886	3,337	3,688	351	—
Spain	Sept. 1891	16,256	20,465	4,209	—
Straits Settlements	Oct. 1885	7,097	5,231	—	1,866
Sweden	May 1886	8,272	9,530	1,258	—
Switzerland	Dec. 1887	37,362	38,610	1,248	—
Tangier	Jan. 1890	1,278	1,089	—	189
Tasmania	Jan. 1887	2,258	2,122	—	136
Tobago	Oct. 1885	186	268	82	—
Tortola	Oct. 1886	46	34	—	12
Trinidad	Oct. 1885	3,485	3,987	502	—
Uruguay	April 1891	559	855	296	—
Victoria	July 1886	10,356	10,314	—	42
West African Colonies	Jan. 1888	6,352	6,430	78	—
West Australia	Jan. 1887	2,739	3,529	790	—
Zanzibar	Jan. 1887	538	654	116	—
	Totals -	874,625	966,672	97,914	5,867
			Net Increase - -		92,047

Postage rates were reduced in 1893-94 on parcels exchanged with the Cape Colony, Bechuanaland, the Orange Free State, the Transvaal, and Mashonaland; and in 1894-95 on parcels exchanged with British Central Africa, Italy, Constantinople, and Smyrna.

APPENDIX A.—*continued.*

Despatched and Received during the Years ended the the 31st March 1895—*continued.*

Number of Parcels.								Country.
Received.				Totals.				
1893-94.	1894-95.	Increase.	Decrease.	1893-94.	1894-95.	Increase.	Decrease.	
437,000	539,587	103,105	518	1,145,146	1,333,514	187,783	415	
188	213	25	—	1,624	1,500	—	124	Mauritius.
114	138	24	—	1,851	1,738	—	113	Mexico.
106	115	9	—	592	619	27	—	Montserrat.
2,883	2,969	86	—	15,381	12,768	—	2,613	Natal.
37	54	17	—	286	285	—	1	Nevis.
591	522	—	69	3,116	2,962	—	154	Newfoundland.
5,310	5,570	260	—	18,770	19,672	902	—	New South Wales.
3,224	3,411	187	—	16,492	17,263	771	—	New Zealand.
196	250	54	—	629	889	260	—	Niger Coast Protectorate
3,669	3,893	224	—	11,566	12,948	1,382	—	Norway.
‖—	‖—	—	—	25	109	84	—	Persia.
301	325	24	—	2,449	2,572	123	—	Portugal.
1,289	1,637	348	—	5,451	5,988	537	—	Queensland.
153	247	94	—	826	984	158	—	St. Helena.
161	209	48	—	1,229	1,404	175	—	St. Kitts.
255	288	33	—	1,191	1,537	346	—	St. Lucia.
87	107	20	—	502	538	—	24	St. Thomas.
240	216	—	24	1,103	1,086	—	17	St. Vincent.
—	5	5	—	116	214	98	—	Salvador.
*—	*—	—	—	—	53	53	—	Samoa and Raratonga.
†—	†—	—	—	165	165	—	—	Sarawak.
41	53	12	—	202	149	—	53	Seychelles.
†—	†—	—	—	429	474	45	—	Siam.
501	692	191	—	1,649	1,936	287	—	Smyrna.
1,577	1,489	—	88	4,914	5,177	263	—	South Australia.
‡—	‡—	—	—	16,256	20,465	4,209	—	Spain.
3,661	4,119	458	—	10,758	9,350	—	1,408	Strait Settlements.
2,280	3,465	1,185	—	10,552	12,995	2,443	—	Sweden.
11,082	11,716	634	—	48,444	50,326	1,882	—	Switzerland.
§—1	§—	—	—	1,278	1,089	—	189	Tangier
505	447	—	58	2,763	2,569	—	194	Tasmania.
63	63	—	—	249	331	82	—	Tobago.
10	5	—	5	56	39	—	17	Tortola.
1,336	1,571	235	—	4,821	5,558	737	—	Trinidad.
60	92	32	—	619	947	328	—	Uruguay.
4,956	4,325	—	631	15,312	14,639	—	673	Victoria.
2,141	2,489	348	—	8,493	8,919	426	—	West African Colonies.
616	610	—	6	3,355	4,139	784	—	West Australia.
142	267	125	—	680	921	241	—	Zanzibar.
484,775	591,159	107,783	1,399	1,359,400	1,557,831	204,126	5,995	
Net Increase		106,384				198,431		

* Included in figures for New Zealand.
† Included in figures for Straits Settlements.
‡ Included in figures for France.
§ Included in figures for Gibraltar.
‖ Included in figures for India.

APPENDIX B.

ESTIMATE of the annual NUMBER of LETTERS, &c., exchanged by the UNITED KINGDOM with FOREIGN COUNTRIES and BRITISH COLONIES, based, in some cases, on actual records of the Mails, and, in others, on the results of Statistics taken triennially under the provisions of the Universal Postal Union Convention.

Country or Colony.	Despatched from the United Kingdom.		Destined for the United Kingdom.	
	Letters and Postcards.	Circulars, Book Packets, Patterns, Newspapers.	Letters and Postcards.	Circulars Book Packets, Patterns, Newspapers.
EUROPE.	Number.	Number.	Number.	Number.
Austria-Hungary	942,900	1,436,000	847,100	368,600
Belgium and Luxemburg	1,963,100	1,494,600	1,823,600	993,400
Denmark	471,100	411,100	514,800	153,900
France (including Algeria and Tunis)	7,204,200	5,830,000	7,801,500	5,013,500
Germany	7,131,000	5,066,500	8,017,800	5,113,200
Gibraltar (including Tangier), Malta, and Cyprus	730,900	1,388,100	955,100	103,300
Greece	148,600	234,100	151,100	62,200
Holland	1,680,700	1,189,900	1,812,100	765,700
Italy	1,614,100	2,714,200	1,509,700	713,300
Norway	669,800	477,200	494,200	183,000
Portugal and Azores	307,600	601,600	380,700	70,000
Roumania and Balkan States	243,200	466,700	182,200	81,900
Russia	1,074,700	1,416,500	852,000	584,500
Spain	1,128,100	1,815,200	995,800	257,800
Sweden	518,300	434,400	483,800	132,100
Switzerland	1,169,000	1,395,000	1,080,800	514,300
Turkey (European)	384,100	690,400	264,100	82,300
Totals	27,381,400	27,061,500	28,166,400	15,193,000
ASIA.				
Asiatic Turkey and Persia	163,700	381,100	104,400	60,900
Ceylon	261,500	801,100	243,800	116,500
China and Japan	555,000	1,533,000	482,500	157,100
India (including Aden and Zanzibar)	2,808,300	9,010,400	2,349,200	1,238,200
Straits Settlements, Siam, and East Indies	362,700	1,092,600	358,100	101,700
Totals	4,151,200	12,818,200	3,538,000	1,674,400

APPENDIX B.—*continued.*

Country or Colony.	Despatched from the United Kingdom.		Destined for the United Kingdom.	
	Letters and Postcards.	Circulars, Book Packets, Patterns, Newspapers.	Letters and Postcards.	Circulars, Book Packets, Patterns, Newspapers.
	Number.	Number.	Number.	Number.
AFRICA.				
Cape Colony and Interior States	1,456,200	3,782,400	1,301,400	1,066,100
East Coast of Africa (British and Portuguese Possessions)	29,600	88,400	20,500	5,400
Egypt	456,000	954,100	451,900	226,900
Madeira, Canary Islands, and Cape Verd	100,100	145,200	79,100	12,100
Mauritius, &c	70,200	224,800	64,200	30,000
Natal	312,000	893,600	247,700	63,700
St. Helena and Ascension	18,700	39,100	10,500	1,600
West Coast of Africa	193,500	440,000	189,700	22,700
Totals	2,636,300	6,567,600	2,365,000	1,428,500
AMERICA.				
Canada and Newfoundland	2,452,000	5,420,600	1,812,700	1,144,100
United States	10,179,100	12,918,600	10,036,700	8,036,300
Mexico and Central American States	210,100	604,000	112,900	39,700
Brazil	300,300	765,600	210,400	91,800
Uruguay and Paraguay	67,600	201,300	52,100	16,000
Argentine Republic	226,800	1,044,700	322,300	153,500
Chili and Bolivia	138,800	372,900	192,600	84,000
Peru	59,300	180,500	72,500	14,500
Ecuador, Colombia, and Venezuela	84,100	163,000	43,700	11,000
British West Indies (including British Guiana, British Honduras, Bahamas, and Bermuda)	574,300	1,766,100	498,400	244,600
Foreign West Indies	150,600	327,200	72,900	25,900
Falkland Islands	7,900	41,800	11,500	1,400
Totals	14,450,900	23,806,300	13,438,700	9,862,800
AUSTRALASIA.				
Western Australia	123,100	435,100	71,800	43,600
South Australia	214,900	707,900	158,500	149,400
Victoria	847,300	2,588,700	698,900	852,600
New South Wales	783,400	2,263,800	652,400	736,200
Queensland	338,100	1,272,100	247,100	307,000
Tasmania	97,600	386,500	81,400	78,400
New Zealand	670,500	2,588,000	481,600	530,100
Fiji, &c.	21,400	83,000	18,900	7,100
Totals	3,096,300	10,325,100	2,410,600	2,704,400
Grand Totals	51,716,100	80,578,700	49,918,700	30,863,100

APPENDIX C.

STATEMENT showing the NUMBER of POST TOWNS in ENGLAND and WALES, arranged in CLASSES according to the number of MAILS they receive and despatch from and to LONDON.

Year.	Towns having one Mail only.		Towns having Two Mails.		Towns having Three Mails.		Towns having Four Mails.		Towns having Five Mails.		Towns having Six Mails.		Towns having Seven Mails.		Towns having Eight Mails.		Aggregate No. of Mails.		Total No. of Post Towns in England and Wales.
	From London.	To London.	From London.	To London.	From London.	To London.	From London.	To London.	From London.	To London.	From London.	To London.	From London.	To London.	From London.	To London.	From London.	To London.	
1893-94	3	22	84	172	208	182	220	144	72	61	35	34	8	15	3	3	2,325	2,126	633
1894-95	2	23	63	164	196	187	226	145	97	63	37	31	10	17		3	2,413	2,136	633
Increase	—	1	—	—	—	5	6	1	25	2	2	—	2	2	—	—	175	44	—
Decrease	1	—	2	8	12	—	—	—	—	—	—	3	—	—	1	—	87	34	—
															Net Increase		88	10	

APPENDIX D.

ABSTRACT of CONTRACTS or AGREEMENTS for the CONVEYANCE of HOME MAILS by SEA.

APPENDIX D.

Abstract of Contracts or Agreements for

Line of Communication.	How often.	Number, Size, and Character of Vessels.	Contractors.	Contract or Agreement.		
				Date of Contract.	When commenced.	Terminates.
FALMOUTH and PERCUIL.	Daily - -	Steam vessel	St. Mawes Steam Tug and Passenger Company.	- - -	10 Aug. 1892	- - -
FLEETWOOD and BELFAST.	Week days -	Steam vessels	North Lancashire Steam Navigation Company (but payment made through Lancashire and Yorkshire Railway Company).	28 Jan. 1891	1 July 1889	On 6 months' notice.
HOLYHEAD and KINGSTOWN.	Twice a day -	Five Mail Packets specially built and maintained for the service (four only required by the contract).	City of Dublin Steam Packet Company.	20 Aug. 1883	1 Oct. 1883	30 Sept. 1895, or on 12 months' notice after the 30th September 1894.
LIVERPOOL and DOUGLAS (ISLE of MAN).	Once on week days.	A sufficient number of efficient steam vessels.	Isle of Man Steam Packet Company.	17 Jan. 1883	- - -	On 6 months' notice.
LUNDY ISLAND and INSTOW.	Once a week -	Sailing boat	Captain Dark -	- - -	1 May 1888	- - -
PENZANCE and SCILLY	Three times a week in summer. Twice a week in winter.	Steam vessel	West Cornwall Steamship Company.	31 July 1874	1 Feb. 1874	On 6 months' notice.
PORTSMOUTH and RYDE.	Once daily, with the Night Mails. *See* "Remarks."	Steam vessels	London, Brighton, and South Coast, and London and South-Western Railway Companies.	10 Nov. 1891	1 July 1890	1 July 1895 -
SCILLY, ST. MARTIN'S and ST. AGNES.	Three times in summer, twice in winter.	Steam launch	Mr. F. Watts -	- - -	1 June 1894	- - -
SOUTHAMPTON and CHANNEL ISLANDS.	Once on week days.	Steam vessels	London and South-Western Railway Company.	- - -	- - -	On 6 months' notice.
SOUTHAMPTON and COWES.	Once on week days, but *see* "Remarks."	Steam vessels	Southampton, Isle of Wight, and South of England Royal Mail Steam Packet Company.	- - -	1 Jan. 1874.	- - -
WEYMOUTH and CHANNEL ISLANDS.	6 days a week	Steam vessels	Great Western Railway Company.	- - -	Aug. 1881.	- - -
SCOTLAND.						
ABERDEEN and LERWICK.	Five days a week in summer. Three days a week in winter.	Steam vessels of sufficient number.	North of Scotland and Orkney and Shetland Steam Navigation Company.	June 1892	1 June 1891	1 June 1895; afterwards on 6 months' notice.
LERWICK, WHALSAY, and NORTH ISLES.	Thrice a week	Steam vessel	Do.			

APPENDIX D.

the Conveyance of Home Mails by Sea.

Payment.	Contract Time.	Deduction for Overtime.	Penalty for General Non-performance.	Remarks.
60*l.*	—	—	—	—
1,000*l.*	- - -	- - -	- - -	The Department has the general use of the Company's vessels.
84,000*l.*	Outward journey (including transfer on both sides of the Channel), 4h. 7m. Inward journey (including transfer), 4h. 2m.	1*l.* 14*s.* per minute	If on any occasion vessel is not ready, penalty of 100*l.*, and 10*l.* per hour for every hour beyond stipulated time before vessel starts.	The payment is subject to reduction when the receipts from passenger traffic in any one year exceed 35,000*l.* It includes payment for parcel services.
4,500*l.*	14 nautical miles an hour in summer; 12 in winter.	- - -	If on any occasion vessel is not ready P.M.G. may employ another vessel, and charge cost to the Contractors.	Separate payment at rate of 3*s.* a cwt. for parcels. 125*l.* per annum is also paid for transfer of Parcel Mails from the Packets at Liverpool and Douglas.
52*l.* 10*s.*	—	—	—	—
*500*l.* and 150*l.* for parcels.	No time fixed -	- - -	If on any occasion vessel is not ready, P.M.G. may employ a pilot boat and special messenger at the expense of the Contractors.	*From 1st Sept. 1893. Payment for parcels fixed under separate Contract. General conditions similar to those under the old Contract. More frequent service provided by the Company in summer.
1,400*l.* (including payment for parcels).	25 minutes each trip.	- -	200*l.*	The Department has also the general use of the Companies' vessels which are constantly plying between the two places.
70*l.*	- - -	- - -	- - -	No Contract.
6,500*l.*	- - -	- - -	- - -	No Contract.
150*l.*	- - -	- - -	- - -	No Contract. The Post Office has the general use of the Company's vessels.
200*l.*	- - -	- - -	- - -	No Contract. The Post Office has the general use of the Company's vessels. This is a supplementary service to the one from Southampton.
6,000*l.* (*see* Remarks), 100*l.* for parcels and 40*l.* for North Isles Service.	- - -	- - -	1,000*l.* P.M.G. to charter another vessel at Contractors' expense.	3,140*l.* of this sum is paid by the Post Office, and 3,000*l.* by the Scottish Office.

APPENDIX D.—*continued.*

Line of Communication.	How often.	Number, Size, and Character of Vessels.	Contractors.	Contract or Agreement.		
				Date of Contract.	When commenced.†	Terminates.
ARDROSSAN and ARRAN.	Six days a week.	Steam vessel	Glasgow and South-Western Railway Company.	- - -	1 Dec. 1891	1 Dec. 1892; afterwards on 6 months' notice.
FOULA and WALLS (SHETLAND).	Once a fortnight.	Sailing vessel.	M. Manson and L. Gray.	June 1892 -	10 Mar. 1892	10 March 1894, afterwards on 6 months' notice.
GLASGOW and CAMPBELTOWN.	Once on week days.	Steam vessels	Campbeltown and Glasgow Steam Packet Company.	- - -	1 July 1890	On 3 months' notice.
GREENOCK and BELFAST.	Once on week days.	Steam vessels of sufficient number.	Sir John Burns, Bart.	21, 22, 24, and 25 August 1883.	1 Aug. 1883	On 12 months' notice.
ARDROSSAN and BELFAST.						
GREENOCK and LONDONDERRY.	Twice a week					
GREENOCK (PRINCE'S PIER) and ROTHESAY.	Week days -	Steam vessel	Glasgow and South-Western Railway Co.	24 Oct. and 3 Nov. 1893.	17 Oct. 1892	On 6 months' notice after 17 Oct. 1893.
GREENOCK and ROTHESAY, GREENOCK and ARDRISHAIG.	Week days -	Steam vessel	David MacBrayne	13 and 19 Jan. 1894.	17 Oct. 1892	On 6 months' notice after 17 Oct. 1893.
GREENOCK and LOCHGOILHEAD.	Six days a week	Steam vessel	Lochgoil and Loch Long Steam Packet Company.	6 and 17 June and 13 July 1892.	1 Feb. 1892	1 Feb. 1893; afterwards on 6 months' notice.
GREENOCK and KILMUN.	Twice on week days.	Steam vessel	Capt. Jas. Williamson, for Caledonian Steam Packet Company.	- - -	1 Jan. 1887 No Contract	- - -
GREENOCK and TARBERT (HARRIS).	Once a week -	Steam vessel (Dunara Castle).	Martin Orme & Co.	- - -	No Contract	- - -
GREENOCK and DUNVEGAN.	Once a week -	Steam vessel (Hebridean).	John McCallum & Co.	- - -	No Contract	- - -
INVERGORDON and CROMARTY.	Week days -	Steam vessel	Cromarty Steamship Company.	- - -	1 Feb. 1894	After 1 year, on 3 months' notice.
INVERNESS and FORT AUGUSTUS.	Six days a week	Steam vessels of sufficient number.	David MacBrayne	- - -	17 Oct. 1892	On 6 months' notice after 17 Oct. 1893.
KIRKWALL and NORTH ISLES.	Twice a week for 9 months, and three times a week for 3 months.	Steam vessels of sufficient number.	Orkney Steam Navigation Company, per Geo. Robertson.	1 Nov. 1891	1 Nov. 1891	1 Nov. 1892; afterwards on 6 months' notice.

APPENDIX D.—*continued.*

Payment.	Contract Time.	Deduction for Overtime.	Penalty for General Non-performance.	Remarks.
400*l.*	- - -	- -	200*l.*	
52*l.* (2*l.* a trip.)	- - -	- - -	25*l.*	
650*l*	- - -	- - -	150*l.*	The Department has also the general use of these steamers, as run by the Company for their own traffic purposes. The payment includes Parcel Service.
10,000*l.*	- - -	- - -	2,000*l.*	Payment includes Parcel Post Service.
130*l.*	- - -	- -	65*l.*	Payment includes the Parcel Service.
2,510*l.*	- - -	- - -	850*l.*	This payment includes 190*l.* for Parcel Service, and 320*l.* for the general use of all Mr. MacBrayne's steamers running to and from the Clyde.
270*l.*	- - -	- - -	100*l.*	The Department has general use of all this Company's steamers as run by them for traffic purposes. The payment includes the Parcel Service.
125*l.*	- - -	- - -	- -	Payment includes the Parcel Service.
500*l.*	- - -	- - -	- -	Temporary arrangement, for one year ending 31st March 1896, half of the subsidy to be paid by the Post Office, and half by the Scottish Office.
50*l.*	- - -	- - -	25*l.*	Payment includes parcel service.
210*l.* and 25*l.* for Parcel Service.	—	—	—	—
340*l.*	—	—	—	—

APPENDIX D.—*continued.*

Line of Communication.	How often.	Number, Size, and Character of Vessels.	Contractors.	Contract or Agreement.		
				Date of Contract.	When commenced.†	Terminates.
KIRKWALL and BALFOUR.	Week days -	Steam vessel	John Reid -	28 Dec. 1894 & 8 Jan. 1895.	1 Oct. 1894	30 Sept. 1895; afterwards on 3 months' notice.
LOCH TAY Steamers	Six days a week.	Steam vessels	Loch Tay Steamboat Co.	No Contract	—	—
MALLAIG and INVERIE (FORT WILLIAM).	Three days a week.	Sailing vessel.	John Michie -	„	10 Sept. 1893	On 6 months' notice.
OBAN and FORT WILLIAM.	Once a day, six days a week.	Steam vessels of sufficient number.	David MacBrayne.	„	1 Apr. 1881	- - -
OBAN and FORT WILLIAM (Parcels).	Once a day, six days a week.	Steam vessels of sufficient number.	„	„	1 Aug. 1884	- - -
OBAN and TOBERMORY.	Once a day, six days a week.	Steam vessel	„	1 & 13 June 1893.	1 Apr. 1893	On 6 months' notice after 1 April 1894.
OBAN and West of MULL, calling at Croggan, Tobermory, Kilchoan, Coll, Tiree, Iona, (on outward voyage) and Bunessan.	*Out.* — On Mondays, Wednesdays, and Fridays. *In.* — On Tuesdays, Thursdays, and Saturdays.	Steam vessel	„	„	„	„
OBAN and DUNVEGAN, calling at Tobermory, Castlebay, Lochboisdale, and Lochmaddy.	Mondays, Wednesdays, and Fridays.	Steam vessel.	„	„	„	„
DUNVEGAN and OBAN, calling at Loch Pooltiel, and Loch Bracadale and Tobermory; And also at Canna and Rum.	Tuesdays, Thursdays, and Saturdays. Tuesdays and Thursdays.					
OBAN and LOCHMADDY, calling at Tobermory, Loch Bracadale, Loch Pooltiel, and Dunvegan; And also at Rum and Canna.	Tuesdays, Thursdays, and Saturdays. Tuesdays and Saturdays.	Steam vessel.	„	„	„	„
LOCHMADDY and OBAN, calling at Loch Boisdale and Castlebay.	Mondays, Wednesdays, and Fridays.					
PORTREE, LOCHMADDY, and DUNVEGAN.	*Out.* — Mondays, Wednesdays, and Fridays. *In.* — Tuesdays, Thursdays, and Saturdays.	Steam vessel	„	„	„	„
STROME FERRY and STORNOWAY.	Once a day, six days a week each way.	Steam vessel	„	„	„	„

APPENDIX D.—*continued.*

Payment.	Contract Time.	Deduction for Overtime.	Penalty for General Non-performance.	Remarks.
46*l.*	At rate of not less than 8 sea miles an hour.	- - -	20*l.*	Payment includes parcel service.
100*l.* and 4*l.* for parcels.	—	—	—	
52*l.* 2*s.* 10*d.*	—	—	—	
600*l.*	Out. 3 hrs. 30 mins. In. 3 hrs. 30 mins.	- - -	300*l.*	
65*l*	—	—	—	
555*l.*	At rate of 10 sea miles an hour.	20*l.* for undue delay or deviation.	200*l.**	* To be recovered by way of liquidated damages, and not by way of penalty.
1,200*l.*	„	„	500*l.**	Of the total sum of 12,305*l.* a year payable under these contracts, 5,716*l.* is paid by the Post Office, and 6,589*l.* by the Scottish Office.
				Payments include Parcel Services.
3,000*l.*	At rate of not less than 11 sea miles an hour.	„	1,000*l.**	
3,000*l.*	„	„	„	
1,550*l.*	At rate of not less than 10 sea miles an hour.	„	500*l.**	
3,000*l.*	At rate of 11 sea miles an hour.	„	1,000*l.**	

APPENDIX D.—*continued.*

Line of Communication.	How often.	Number, Size, and Character of Vessels.	Contractors.	Contract or Agreement.		
				Date of Contract.	When commenced †	Terminates.
PORTASKAIG (ISLAY) and COLONSAY.	Week days -	Sailing vessel.	Sir John McNeill K.C.B.	- - -	- - -	- - -
ROTHESAY and WEMYSS BAY.	Week days -	Steam vessels	Caledonian Steam Packet Company.	21 Nov. & 18 Dec. 1893.	17 Oct. 1892	After 1 year on 6 months' notice.
STRANRAER and LARNE. (*See* below.)						
STROME FERRY and PORTREE.	6 days a week	Steam vessels of sufficient number.	David MacBrayne	2 & 11 Jan. 1894.	1 Apr. 1893	After 1 April 1894 on 12 months' notice.
SCRABSTER PIER (THURSO) and STROMNESS.	6 days a week	Steam vessels of sufficient number.	North of Scotland and Orkney and Shetland Steam Navigation Company.	21 Feb. & 27 Mar. 1889.	12 Feb. 1889	After 5 years on 6 months' notice.
STROMNESS and SOUTH ISLES.	4 days a week	Steam vessel	South Isles Steam Packet Co.	16 & 30 Nov. 1893.	29 May 1893	On 6 months' notice after 29 May 1894.
TARBERT, ISLAY, and JURA.	Week days -	Steam vessel	David MacBrayne	13 & 19 Jan. 1894.	1 Oct. 1892	On 6 months' notice after 1st Oct. 1893.
GREENOCK, ISLAY, and JURA.						
VIRKIE (SHETLAND) and FAIR ISLE.	Once a fortnight.	Sailing vessel.	John Bruce, Junr.	- - -	1 Nov. 1883	- - -
WEMYSS BAY and MILLPORT.	Thrice on week days.	Steam vessel	Caledonian Railway Co.	In general agreement with the Co.		
IRELAND.						
LARNE and STRANRAER.	Week days -	2 steam vessels with accommodation for sorting Mails.	Portpatrick and Wigtownshire Joint Committee.	22 Dec. 1892	1 Sept. 1891	After 5 years on 12 months' notice.
GALWAY AND ARRAN	3 days a week	Steam vessel	Galway Bay Steamboat Co.	- - -	29 Apr. 1893	- - -

† In many cases the service commenced

In addition to the payments given in detail above, Letters, &c. are conveyed by Private Ships to and from places 1,600*l.* a year, and the principal payments are as follows:—

For Guernsey, Alderney and Sark Service (special rates) - - -
„ Glasgow, Greenock, and Londonderry Service - - - -
„ Waterford and Milford Haven Service - - - - -
„ Manchester and Barrow, to and from Douglas (Isle of Man) season
„ Belfast and Barrow Service - - - - - - - -

There are also a number of small miscellaneous fixed payments for conveyance of Home Mails and for ferryage in any case 50*l.* a year which have not been included in the above statement.

APPENDIX D.—*continued.*

Payment.	Contract Time.	Deduction for Overtime.	Penalty for General Non-performance.	Remarks.
40*l.*	—	—	—	
150*l.*	- - -	- - -	75*l.*	Payment includes Parcel Service.
650*l.*	- - - -	20*l.* for undue delay or deviation from course.	100*l.*	„ „
2,000*l.*	Vessels to be capable of steaming 12 knots an hour.	20*l.* for undue delay or deviation from course.	200*l.* P.M.G. to charter another vessel at Contractor's expense.	„ „
130*l.*	- - -	10*l.* for ditto.	50*l.*	„ „
900*l.*	- - -	20*l.* for ditto.	350*l.*	„ „
80*l.*	- - -	- - -	- - -	No Contract. Payment is made up thus: 60*l.* for service from 1 April to 31 October, and 10*l.* per trip for the other 5 months.
—	—	—	—	
13,500*l.*	- - -	- - -	- - -	This amount includes also payment for Railway Services between Carlisle and Stranraer, Larne and Belfast, and Larne and Derry.
60*l.*	—	—	—	

before the formal contract was executed.
in the United Kingdom for a certain fixed payment of 2*s.* 6*d.* per 100. The total amount paid at present is about

- - - - - - - - - - about 663*l.* a year.
- - - - - - - - - - „ 270*l.* „
- - - - - - - - - - „ 310*l.* „
services viâ Fleetwood - - - - - „ 120*l.* „
- - - - - - - - - - „ 60*l.* „

(including various payments for the conveyance of Mails in the Highlands and Islands of Scotland), not exceeding

APPENDIX E.

Staff of Officers.

Totals 31 Mar. 1894.	Description of Officers.	England and Wales.		Scotland.		Ireland.		Totals.		Totals 31 Mar. 1895.
		Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	
	A.									
1	Postmaster General - -	1	—	—	—	—	—	1	—	1
	B.									
10	Secretary, Financial Secretary, Third Secretary, Assistant Secretaries (5), Secretary for Scotland, and for Ireland.	8	—	1	—	1	—	10	—	10
	C.									
27	Superior Officers in Metropolitan Offices.	19	—	4	—	4	—	27	—	27
	D.									
16	Surveyors - - - - -	10	—	3	—	3	—	16	—	16
	E.									
927	Head Postmasters: Metropolitan - -	11	1	1	—	—	—	770	157	927
	Provinces - - -	542	91	120	33	96	32			
18,741	Sub-Postmasters: Metropolitan - -	738	128	47	8	58	80	14,041	4,914	18,955
	Provinces - - -	10,272	3,339	1,240	583	1,686	776			
	F.									
5,259	Clerks and Superintending Officers: Metropolitan - -	1,952	1,174	128	37	161	32	4,107	1,312	5,419
	Provinces - - -	1,576	61	207	8	83	—			
	G.									
23,607	Supervisors, Overseers, Countermen, Sorters, Telegraphists, &c.: Metropolitan - -	8,772	1,901	421	110	549	90	19,318	5,008	24,326
	Sorting Clerks and Telegraphists: Provinces - - -	7,858	2,283	1,079	463	639	161			
48,588	Carried forward - -	31,759	8,978	3,251	1,242	3,280	1,171	38,290	11,391	49,681

APPENDIX E.—*continued.*

Staff of Officers—*continued.*

Totals 31 Mar. 1894.	Description of Officers.	England and Wales.		Scotland.		Ireland.		Totals.		Totals 31 Mar. 1895.
		Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	
48,588	Brought forward -	31,759	8,978	3,251	1,242	3,280	1,171	38,290	11,391	49,681
	H.									
26,217	Postmen, Porters, &c.: Metropolitan - - -	7,259	—	418	—	215	—	27,206	12	27,218
	Provinces - - - -	15,704	8	2,257	3	1,353	1			
	I.									
61,296	Persons employed in unestablished positions, viz., Assistants to Postmasters, &c., Auxiliary Postmen, Boy Sorters, Boy Messengers, Telegraph Messengers, Telegraph Construction Hands, Copyists, Female Servants, Commissionaires, &c.: Metropolitan - - -	10,029	1,375	352	121	466	196	44,952	16,877	61,829
	Provinces - - - -	26,567	11,794	3,674	1,542	3,864	1,849			
	J.									
5	Postmasters and Clerks abroad (under direction of Postmaster General).	—	—	—	—	—	—	5	—	5
5	Agents in Foreign Countries for collection of postage.	—	—	—	—	—	—	5	—	5
136,111	Totals - - -	91,318	22,155	9,952	2,908	9,178	3,217	110,458	28,280	138,738

APPENDIX F.

Returned Letters, Parcels, &c.

A Comparative Statement showing the Number of Letters, Post cards, Book Packets, Newspapers, Patterns and Parcels, received and disposed of in the Returned Letter Offices of London, Manchester, Liverpool, Birmingham, Leeds, Bristol, Newcastle-on-Tyne, Nottingham, Plymouth, Edinburgh, Glasgow, Aberdeen, Inverness, Dublin, Belfast, and Cork respectively; also the Number which, bearing on the outside the Addresses of the Senders, were returned direct from Head Post Offices (not possessing Returned Letter Branches), in the Year ended 31st March 1894, and in the Year ended 31st March 1895.

—	Letters received.		Letters re-issued to corrected Addresses.		Letters returned to the Senders.		Letters returned unopened to Foreign Countries.		Letters which could neither be delivered to Addressees nor returned to Senders.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
London	2,615,451	2,609,800	22,069	22,182	2,170,366	2,179,078	136,696	146,280	286,320	262,260
Manchester	369,594	355,540	8,153	7,451	318,124	299,062	10,811	10,862	32,506	38,165
Liverpool	292,009	285,318	14,728	15,609	241,141	237,833	15,703	16,532	20,437	15,344
Birmingham	245,432	244,292	4,212	4,233	220,311	220,443	5,627	5,618	15,282	13,998
Leeds	225,369	220,096	5,606	5,777	192,310	185,024	7,734	7,969	19,719	21,326
Bristol	317,091	302,130	6,035	6,026	266,734	252,078	11,375	12,728	32,947	31,298
Newcastle-on-Tyne.	149,836	143,410	3,913	2,982	120,702	114,464	6,632	6,985	18,589	18,979
Nottingham	159,726	164,124	5,970	5,952	136,058	139,936	4,240	4,932	13,458	13,304
Plymouth	46,997	49,534	904	781	36,631	39,127	3,818	4,337	5,644	5,289
Edinburgh	196,465	180,355	12,109	11,569	165,300	152,088	7,754	6,241	11,302	10,457
Glasgow	176,060	155,598	15,924	14,951	146,321	126,300	5,688	5,913	8,127	8,434
Aberdeen	23,400	21,275	1,052	788	19,453	17,526	956	790	1,939	2,171
Inverness	17,483	16,044	551	506	15,496	13,880	366	470	1,070	1,188
Dublin	213,372	197,916	11,570	13,180	157,140	153,593	16,379	8,933	28,283	22,210
Belfast	64,091	62,953	2,621	2,244	52,192	52,172	2,967	2,904	6,311	5,633
Cork	36,570	35,633	1,123	1,466	29,486	26,897	3,594	4,262	2,367	3,008
Returned direct from Head Post Offices	1,110,101	1,057,932	—	—	1,110,101	1,057,932	—	—	—	—
Treated as waste at Head Post Offices (estimated)	—	—	—	—	—	—	—	—	—	—
Totals	6,259,047	6,101,950	116,540	115,697	5,397,866	5,267,433	240,340	245,756	504,301	473,064
Increase	——		——		——		5,416		——	
Decrease	157,097		843		130,433		——		31,237	

APPENDIX F.—*continued.*

Returned Letters, Parcels, &c.—*continued.*

—	Post Cards received.		Book Packets received.		Newspapers received.		Patterns and Samples received.		Parcels received.		Parcels re-issued to Addressees or returned to Senders.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
London - -	85,818	122,455	3,157,945	2,859,049	362,367	314,155	7,154	6,646	48,026	48,208	33,998	32,249
Manchester -	34,872	39,208	929,186	752,539	13,509	11,442	508	603	5,577	5,642	3,787	3,781
Liverpool -	35,644	35,226	589,540	545,625	15,784	13,655	560	646	4,005	3,965	2,294	2,612
Birmingham -	33,432	40,831	496,613	488,075	8,060	8,590	1,773	1,917	3,907	3,707	2,663	2,588
Leeds - -	20,179	29,905	465,729	423,824	7,775	8,918	1,095	1,276	3,514	3,704	2,342	2,517
Bristol - -	15,130	17,116	585,457	500,754	15,160	12,409	3,307	2,527	6,062	6,063	3,846	3,807
Newcastle-on-Tyne.	11,045	13,873	283,589	277,561	5,344	4,616	758	617	2,120	2,128	1,261	1,527
Nottingham -	3,278	8,619	297,814	300,012	5,126	4,437	344	421	2,990	2,995	2,113	1,860
Plymouth -	3,347	3,371	70,909	63,960	2,226	1,415	561	390	853	912	504	530
Edinburgh -	31,064	33,449	430,213	379,588	24,374	19,044	1,143	1,384	4,837	4,968	3,931	3,943
Glasgow - -	45,198	42,238	357,892	310,879	11,648	11,398	776	1,538	2,882	3,057	2,483	2,668
Aberdeen -	1,646	1,837	53,969	36,888	2,934	2,045	100	86	359	340	204	231
Inverness - -	980	1,043	20,042	18,960	2,047	1,382	46	48	308	313	180	185
Dublin - -	12,197	13,685	285,014	283,955	22,716	26,296	444	443	4,532	3,911	3,115	2,968
Belfast - -	9,940	10,335	139,045	113,396	5,346	4,326	511	379	812	856	474	456
Cork - -	1,400	1,162	48,974	39,143	1,572	1,544	69	137	526	578	325	306
Returned direct from Head Post Offices - -	584,938	469,242	1,994,153	1,915,173	68,927	66,588	39,522	42,713	35,655	51,749	35,655	51,749
Treated as waste at Head Post Offices (estimated) - -	—	398,000	—	1,432,000	—	68,600	—	—	—	—	—	—
Totals -	930,108	1,281,595	10,206,084	10,741,381	574,915	580,860	58,676	61,771	126,965	143,096	99,175	113,977
Increase - -	351,487		535,297		5,945		3,095		16,131		14,802	
Decrease - -	——		——		——		——		——		——	

APPENDIX G.

Foreign and Colonial Packet Service.

Line of Packets.	Contracts. Commencement.	Contracts. Termination.	Payment.	Penalties for Overtime.	Contributions towards the Cost of the Service.	Estimated Receipts for Sea Postage.	Estimated British Loss on the Sea Service.
AUSTRALIA:			£			£	£
Brindisi or Naples and Adelaide	1 Feb. 1888	31 January 1898	170,000	100*l.* for every 24 hours.	South Australia, Victoria, New South Wales — 75,000*l.*	5,630	90,600
*London and Sydney, and intermediate Australian Ports	1 July 1886	On 6 months' notice	(*a*) 1,230	-	-		
Aden and Brisbane	-	Colonial Contracts	-	-	-	-	-
Vancouver and Australasian Ports	-						
San Francisco and New Zealand	-						
BRAZIL, RIVER PLATE, and CHILI:							
Fortnightly Service from Southampton	1 Sept. 1876	On 6 months' notice	(*a*) 7,753	-	-	13,025	9,700
* Do. do.	1 Sept. 1889	Do.	(*a*) 221	-	-		
Fortnightly service from Liverpool	1 July 1878	Do.	(*a*) 14,751	-	-		
CANADA and CHINA	7 April 1891	6 April 1901	60,000	100*l.* for every 12 hours.	Canada - 15,000*l.*, Admiralty - 7,300*l.*	1,500	36,200
CAPE OF GOOD HOPE and NATAL	Contracts with Colonial Governments		-	-	-	-	-
*Natal	17 June 1887	On 6 months' notice	(*a*) 768	-	-	768	Nil.
EAST INDIES and CHINA	1 Feb. 1888	31 January 1898	265,000	200*l.* for every 12 hours late at Brindisi. In other cases 100*l.*	India, 60,600*l.*; Ceylon, 1,400*l.*; Straits Settlements, 6,000*l.*; Hong Kong, 6,000*l.*	28,900	165,500
* Do. do.	1 May 1885	On 6 months' notice	(*a*) 3,400				
EAST COAST OF AFRICA:							
Aden and Zanzibar	5 Nov. 1892	On 12 months' notice	9,000	-	-	100	8,900
EUROPE:							
Dover and Calais	21 June 1893	On 12 months' notice	25,000	5*l.* for 20 minutes and 5*l.* for every additional 15 minutes.	-	-	-
* Do.	1 Oct. 1887	On 6 months' notice	(*a*) 1,960	-	-		

*Channel Islands and St. Malo and Granville	15 Feb. 1888	On 6 months' notice	(a) 39			39	Nil.
*Grimsby and Hamburg	16 Apr. 1893	Do.	(a) 565			565	Nil.
*Liverpool, Constantinople, and Smyrna	1 Jan. 1886	Do.	(a) 42			42	Nil.
*London to Hamburg	1 Jan. 1886	Do.	(a) 273			273	Nil.
*United Kingdom and Lisbon	1 Jan. 1888	Do.	(a) 37			37	Nil.
NORTH AMERICA: United Kingdom to New York	1 March 1887	On 12 months' notice	(a) 105,200			41,800	63,400
* Do. do.	31 March 1889	Do.	(a) 64			64	Nil.
Newfoundland (Colonial Contract)	1 April 1888	On 3 months' notice	(b) 4,000			300	3,700
New York and Bermuda	1 Jan. 1889	On 6 months' notice	(a) 660			100	560
*Liverpool to Mexico	1 Dec. 1891	Do.	(a) 85			85	Nil.
PANAMA to VALPARAISO	1 July 1878	Do.	(a) 5,180			2,280	2,900
ST. HELENA and ASCENSION	1 Oct. 1893	Do.	3,900			300	3,600
WEST INDIES: Fortnightly service	1 July 1890	30 June 1895	85,000	25*l.* for every 24 hours.			
Additional Services: Non-Contract Service			(a) 159		£ Antigua 1,091; Barbados 2,433; British Guiana 4,429; Dominica 248; Grenada 651; Jamaica 5,780; Montserrat 121; Nevis 132; St. Kitts 643; St. Lucia 411; St. Vincent 618; Tobago 403; Tortola 28; Trinidad 2,861	16,060	42,500
Turk's Islands (Colonial Contract)	27 Oct. 1888	On 6 months' notice	(b) 250				
WEST COAST OF AFRICA	Indefinite		(a) 13,985			3,990	10,400
* Do. do.	1 Jan. 1888	On 6 months' notice	(a) 405				

(a) The payments in these cases depend upon the weight of mails conveyed by the Packets.
(b) These sums represent the Imperial share of the cost of the services.
* These Contracts are for Parcel Mails only.

APPENDIX H.

Telegrams.

TABLE showing the TOTAL NUMBER of TELEGRAMS forwarded from TELEGRAPH OFFICES in ENGLAND and WALES, SCOTLAND, and IRELAND, in each Year since the transfer of the TELEGRAPHS to the STATE.

Year.	Number of Telegrams.					
	England and Wales.			Scotland.	Ireland.	TOTAL.
	Provinces.	London.	Total.			
1870–71 -	5,299,882	2,863,821	8,163,703	1,080,189	606,285	9,850,177
1871–72 -	6,594,590	3,612,772	10,207,362	1,388,434	878,000	12,473,796
1872–73 -	8,022,151	4,577,015	12,599,166	1,761,298	1,175,316	15,535,780
1873–74 -	9,233,854	5,254,547	14,488,401	2,009,893	1,323,236	17,821,530
1874–75 -	10,124,661	5,652,033	15,776,694	2,132,787	1,343,639	19,253,120
1875–76 -	10,883,282	6,350,714	17,233,996	2,287,359	1,452,180	20,973,535
1876–77 -	11,232,704	6,561,930	17,794,634	2,402,347	1,529,162	21,726,143
1877–78 -	11,392,098	6,700,504	18,092,602	2,490,776	1,588,489	22,171,867
1878–79 -	11,592,899	8,830,019	20,422,918	2,477,003	1,559,854	24,459,775
1879–80 -	12,392,996	9,854,566	22,247,562	2,704,574	1,595,001	26,547,137
1880–81 -	13,456,555	11,176,459	24,633,014	3,042,291	1,736,677	29,411,982
1881–82 -	14,204,479	12,071,034	26,275,513	3,207,994	1,862,354	31,345,861
1882–83 -	14,554,015	12,374,707	26,928,722	3,244,202	1,919,102	32,092,026
1883–84 -	14,920,413	12,686,433	27,606,846	3,299,428	1,936,846	32,843,120
1884–85 -	15,195,618	12,930,376	28,125,994	3,257,546	1,894,919	33,278,459
1885–86 -	18,029,008	15,081,433	33,110,441	3,812,173	2,223,669	39,146,283
1886–87 -	24,044,077	18,276,108	42,320,185	5,106,774	2,816,680	50,243,639
1887–88 -	26,052,717	18,872,553	44,925,270	5,430,624	3,047,531	53,403,425
1888–89 -	28,269,130	20,263,539	48,532,669	5,991,223	3,241,455	57,765,347
1889–90 -	30,873,953	21,562,826	52,436,779	6,545,654	3,420,966	62,403,399
1890–91 -	32,827,055	22,831,033	55,658,088	7,077,388	3,673,735	66,409,211
1891–92 -	34,854,867	23,911,238	58,766,105	7,155,180	3,764,195	69,685,480
1892–93 -	35,382,090	23,554,094	58,936,184	7,100,514	3,871,150	69,907,848
1893–94 -	36,129,876	23,501,876	59,631,752	7,279,894	3,987,852	70,899,498
1894–95 -	36,098,807	24,117,901	60,216,708	7,334,094	4,038,262	71,589,064

The figures for each year since 1877–78 include the number of certain Press Telegrams not previously included in these Returns.

Prior to 1883–84 the returns were made to the end of the last complete week in the year. Since that time they are in each case to the last day of the year inclusive.

On the 1st October 1885 the minimum charge for an inland telegram was reduced from one shilling to sixpence.

APPENDIX H.—*continued.*

Telegrams—*continued.*

TABLE showing the NUMBER of TELEGRAMS forwarded from TELEGRAPH OFFICES in the UNITED KINGDOM during the Years 1893–94 and 1894–95; and the Increase or Decrease in each Month of the latter Year over the corresponding Month of the former Year.

Month.	Number of Telegrams.		(+) Increase. (−) Decrease.
	1894–95.	1893–94.	
April - - -	5,772,799	5,704,433	(+) 68,366
May - - -	6,364,147	6,408,325	(−) 44,178
June - - -	6,364,864	6,339,409	(+) 25,455
July - - -	6,576,248	6,484,094	(+) 92,154
August - - -	6,951,374	6,816,652	(+) 134,722
September - - -	6,198,008	6,259,974	(−) 61,966
October - - -	6,373,138	6,091,343	(+) 281,795
November - - -	5,898,561	5,857,489	(+) 41,072
December - -	5,319,979	5,291,517	(+) 28,462
January - - -	5,297,569	5,260,548	(+) 37,021
February - - -	4,589,646	4,781,228	(−) 191,582
March - - -	5,882,731	5,604,486	(+) 278,245
	71,589,064	70,899,498	(+) 689,566

APPENDIX I.

TABLE showing the VALUE of WORK PERFORMED by the POST OFFICE TELEGRAPH DEPARTMENT for other GOVERNMENT DEPARTMENTS in the last Ten Years.

Period.	Inland Telegrams.	Wire Rentals, &c.	Salaries.	Work executed.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d
Year ended 31st March 1886	11,899 15 8	12,143 0 10	2,894 16 0	59 7 6	26,997 0 0
„ „ 1887	12,509 17 9	13,703 2 7	2,955 5 8	38 11 10	29,206 17 10
„ „ 1888	13,140 18 0	14,350 7 11	3,069 14 11	23 5 1	30,584 5 11
„ „ 1889	14,870 7 10	15,118 7 8	3,357 9 10	68 9 8	33,414 14 7
„ „ 1890	15,495 9 6½	16,355 9 7	3,851 2 7	626 17 4½	36,328 19 1
„ „ 1891	15,906 12 10	16,786 7 8	3,610 16 7	76 12 11	36,380 9 7
„ „ 1892	14,595 5 3	17,765 13 8	3,206 14 2	21 5 8	35,588 18 9
„ 1893	14,614 10 6½	21,129 18 0	3,708 19 1	67 10 5½	39,520 18 1
„ „ 1894	16,897 0 0	23,990 0 2	4,042 13 5	11 18 8	44,941 12 3
„ „ 1895	17,991 14 8	25,451 5 9	3,967 2 9	18 9 11	47,428 13 1

APPENDIX J.

Extracts from Report of the Controller of the Post Office Savings Bank.

* * * * *

Royal Commission on Aged Poor. Approval of efforts made to advertise Savings Bank facilities.

It is gratifying to find in the Report of the Royal Commission on the Aged Poor, recently issued, the following passage:—"We think that "every effort should be made to simplify and make known the opportuni- "ties for savings as well as annuities which are offered by the Post Office, "and we have noted with pleasure the special attention which is being "given to the whole subject by the Department."

* * * * *

Accounts of societies.

The applications last year by Friendly Societies and Trade, Provident, and Charitable Societies for authority to open accounts with the Post Office Savings Bank were somewhat fewer than in 1893. The following statement shows the number of authorities given in each of the last five years:—

	1890.	1891.	1892.	1893.	1894.
Friendly Societies - -	734	582	670	768	752
Trade, Provident, and Charitable Societies - - -	2,412	2,380	2,195	2,557	2,342
Totals - -	3,146	2,962	2,865	3,325	3,094

Trade societies.

As regards Trade Societies, it was stated in a paper read by the Chief Registrar of Friendly Societies before the Royal Statistical Society on the 23rd April last, that "for every 1,000*l.* assets of Trade Unions, on "the average 36*l.* is deposited in the Post Office Savings Bank."

Building Societies Act, 1894.

Additional facilities were given to Building Societies by the Act 56 & 57 Vict., c. 73 (Building Societies' Act, 1894), which provides that such a society, duly incorporated under the Building Societies' Acts, may deposit at any one time any sum not exceeding 300*l.*, and also invest in Government Stock at any one time any sum not exceeding the value of 500*l.* Stock.

Local Government Act, 1894.

The Local Government Act, 1894, by conferring certain powers upon Parish Councils, or other bodies created by the Act, in respect of Parochial Charities, Allotment Funds, Recreation Grounds, &c., has imposed some labour on the Department, inasmuch as a very large number of such charities, &c., have accounts with the Post Office Savings Bank, many of which stand in the names of the incumbent and the churchwardens, or overseers, for the time being, of a parish as trustees; and in the event of a change of trustee being notified to the Department, it is necessary to consider whether the trusteeship is affected by the Act, and, if so, to what extent. Under some of its sections the Act, by its own operation, effects a change in the governing bodies of certain charities, whereas, in other cases, the action both of the trustees and the Parish Council, and the approval of the Charity Commissioners, are required to make the alteration.

Stamp Deposit scheme for schools.

Although, under the immediate stimulus of the circulars issued by the Education Departments of England, Scotland, and Ireland, and the special inducements offered by the Department, a larger number of the Stamp Deposit forms for use in Elementary Schools were applied for in the years 1892 and 1893 than in 1894, yet even in the latter year as

Large number of stamp forms still supplied to managers and teachers.

Number of applications to adopt stamp system.

many as 133,000 of the shilling forms (to hold 12 stamps), and 69,500 of the four-shilling forms (to hold 48 stamps), were supplied to managers and teachers of Elementary Schools. Added to the numbers of the two previous years, the total, including both kinds of forms, considerably exceeds a million. 279 fresh applications to adopt the system were received in 1894, making a total of 2,770 since its introduction. Seeing that during the year only 155 Penny Banks connected with Elementary Schools were authorised to open accounts, it is evident that the younger system maintains its popularity. As part of the system, arrangements have been made in some cases for the attendance periodically at the schools of a clerk from a neighbouring post office to receive the deposits of the children. The results for the year to the 31st March last, in 247 such cases, show that 32,774 deposits were received, representing 4,732*l*.

Attendance at school of Post Office clerk.

Deposits sent to nearest office by free registered letters.

Thirty-one schools adopted last year the system of Free Registered Letters, whereby deposits can be sent to the nearest Head Post Office in envelopes supplied by the Department. 297 schools in all transact their business in this convenient manner.

Reports of Education Department. England and Wales.

In the Report of the Education Department for England and Wales 1893-94, it is stated that the returns to that Department show 8,548 schools in which savings were received, as against 6,383 in the preceding year. This, doubtless, includes schools which have adopted the Stamp Deposit system. The Report goes on to say that "managers "should do all in their power by themselves attending to receive the "children's savings and getting the voluntary help of the friends of the "schools, to save the teachers from the additional labour otherwise "caused to them by the clerical and other work inseparable from the "conduct of a Savings Bank." This valuable hint, it is hoped, will not be without effect, as it is a part of the work of a school of which managers can readily relieve the teachers, and without such assistance and encouragement slackness will inevitably result in many cases.

Scotland.

The Report of the Scotch Education Department 1893-94 merely states that Savings Banks had been established in 156 schools.

Ireland.

In their Report for 1893, the Commissioners of National Education in Ireland observe that, notwithstanding the issue by them of a circular to the managers of all National Schools explaining the school bank system, its methods and advantages, and encouraging them to avail themselves of it for their schools, the system has not yet been generally adopted. In fact, up to February 1894, only 130 applications for its adoption had been received. From the observations generally of their Inspectors the Commissioners find that the movement has awakened comparatively little interest on the part of the pupils or their parents. While, however, it is evident that the progress of the movement must be slow, the Commissioners hope that, as education advances and the sense of individual responsibility becomes more marked as a feature of school life, the children and their parents may be roused from their present apathy in the matter.

Report of Royal Commission on Aged Poor.

In the Report of the Royal Commission on the Aged Poor, to which I have already alluded, valuable testimony is borne to the services rendered by the Post Office Savings Bank in the encouragement of saving generally, and especially among the young, by co-operation with those concerned in education. The views of the Commissioners on this point may well be quoted in full:—"We desire "to express our strong sense of the value of inculcating general habits "of thrift in the young, and our appreciation of the efforts which we "have seen are being made in this direction through juvenile lodges or "branches of Friendly Societies and the active agency of school "managers and teachers, with the hearty co-operation of the Post Office

" and the Education Department. The encouragement of thrift among " children was specially urged in the report of the Select Committee " which considered Canon Blackley's scheme, and we ourselves regard " its development as of the first importance to the future welfare of the " nation."

Penny banks.

As already stated, the number of Penny Banks (the alternative to the Stamp Deposit system) opened during 1894 in connection with Elementary Schools was 155, but the total number of Penny Banks of all kinds started in the year was 395. In the period of about three years since the discontinuance of school fees, more than 4,000 Penny Banks have been established, as compared with less than 1,000 in the previous three years. There were evidences last year of considerable activity in the work of Penny Banks, particularly those connected with various religious organisations, no less than 275,000 Penny Bank books and 107,000 of the newer and cheaper Penny Bank "cards" having been supplied gratuitously for the use of depositors, the relative numbers in the previous year having been 154,000 and 68,000.

Books supplied gratuitously for use of Penny bank depositors.

London School Board.

The London School Board, which has a very complete system of Penny Banks with their own arrangements for auditing, has now 145 Penny Banks established in schools under its auspices, with 4,293*l.* to their credit on the 30th September 1894, as against 3,372*l.* a year previously.

* * * *

Peculiar method of saving.

One of the many ways of saving—some of them not the most satisfactory—was mentioned in a letter from a schoolmaster, who stated that, in the village where he resided, a pig was often made the medium of saving by the cottagers ; their plan being to purchase a young porker, the keep of which would average 1*s.* 6*d.* or 2*s.* weekly, and after six or seven months, to sell it for less than it had really cost them. Thus they would obtain a lump sum of useful amount, while they would hardly feel the small weekly outlay. Such a plan, with its margin of loss and the liability of their Savings Bank, as represented by the pig, to accident or death, is but a poor substitute for an institution guaranteed by the State.

Applications for special Savings Bank facilities.

A certain number of applications are received every year for the grant of special facilities for opening accounts and receiving deposits under a variety of circumstances, such as the distribution of accumulated funds belonging to some large number of persons, the presentation of bonuses to workmen, or of gifts and gratuities from persons who desire their benefactions to carry with them a practical lesson in thrift. Such applications, whether of a public or private character, always receive the utmost attention from the Department, and, as a rule, the wishes of the applicants can readily be met.

Asylums.

The arrangement made in 1893 at the request of the Asylums Committee of the London County Council for the attendance of a Post Office Clerk at certain asylums to receive deposits from the employés on the monthly pay-days continues to be fairly successful. At two asylums, each visited 12 times in the year, 465 deposits, amounting to 550*l.*, were collected. The arrangement was extended to a new asylum in April 1894, but, so far, the business done has been small.

Scholarships granted by Technical Education Board of London

At the request of the London County Council Technical Education Board the grants for Minor Scholarships are placed to the credit of the scholars in Post Office Savings Bank accounts, and the amounts so credited during 1894 reached a total of 2,921*l.* The number of scholars participating was 618, of whom 257 already had accounts ; showing that

County Council.

the efforts made to induce Elementary School children to save have borne fruit.

As to permanence of scholarship investments.

With a view to ascertain what proportion of the money deposited in connection with scholarships is allowed to remain, at any rate for a time, in the Post Office Savings Bank, a number of accounts in which grants had been deposited in February last were examined in the following month, when it was found that only about 28 per cent. of the amount had been withdrawn, and it may therefore be hoped that both the Department and the scholars reap some permanent benefit from these transactions.

Acknowledgment of assistance afforded by Post Office Savings Bank.

There is reason to believe that it would be very troublesome to distribute the scholarship moneys and obtain a proper quittance without the help of the Savings Bank Department; and in its report for May 1894 the Technical Education Board acknowledges "the hearty co-"operation with which its efforts have been met by the Controller of "the Post Office Savings Bank and the members of his staff."

Evening Continuation Schools.

From reports of the London School Board meeting of the 28th March 1895, published in the press, it appears that a recommendation was carried in favour of a step towards freeing the Evening Continuation Schools experimentally. In the case of pupils making 75 per cent. of possible attendances, it was proposed to return their fees in the shape of a deposit in the Post Office Savings Bank. According to the last report of the School Board to hand, the average attendance in Evening Continuation Schools for two winter terms was 11,532 and the fees paid by each scholar were about 3*d.* per week. If it should be finally decided to carry out the recommendation, doubtless the Stamp Deposit form with space for 48 stamps would be a convenient method of dealing with these transactions.

Fee grants to voluntary schools.

By an arrangement made with the Education Department at the beginning of 1894, the instalments of Fee Grants to Voluntary Schools may be paid direct to the Postmaster-General to be placed to the credit of the Post Office Savings Bank accounts of the respective schools; and to the 31st December last, five schools had availed themselves of the scheme, the instalments of Fee Grants placed to their credit numbering 11, and amounting together to 78*l.* 15*s.* Although the results, so far, are poor, it is quite possible that in the course of time a larger number of schools may be glad to take advantage of this facility for receiving payment of the Fee Grants.

Soldiers' deferred pay.

Since July 1893, by arrangement with the War Office, the deferred pay of soldiers, with the exception of about 1*l.* advanced on discharge, has been paid by means of Investment Certificates, which can only be negotiated by being deposited in a Post Office Savings Bank account in the name of the soldier.

Number and amount of Deferred Pay deposits.

The number of Army Deferred Pay Investment Certificates deposited in this manner during 1894 was 18,432, representing 389,256*l.*, the average amount of each certificate being 21*l.* 2*s.* 4*d.*

Money soon withdrawn by soldiers.

The main object of the soldier appears to be to withdraw the money, or most of it, as soon as he possibly can. On a careful examination of accounts opened in this way, it is found that on the average no less than 72 per cent. of the money is withdrawn within a month after deposit, and by the end of 12 months only about 3 per cent. of the money remains. As a contrast, it may be mentioned that, with ordinary deposits of similar amounts, not quite 1 per cent. of the money is withdrawn within a month, while 70 per cent. of the money remains on deposit at the end of the year.

For the reasons stated, it has been found that the arrangement fails to repay the Post Office Savings Bank even to the extent of the working expenses. As, however, it was devised with the laudable object of benefiting the discharged soldier, rather than that the scheme should be abandoned it has been decided that any loss that may arise through working expenses shall be met out of Army Funds.

Scheme expensive to Post Office. War Office to bear any loss.

The number of depositors who in 1894 executed nominations as to the disposal of their deposits at death was 10,279, against 7,796 in 1893. This increase—at the rate of nearly 32 per cent.—is probably due to the circulation of the new leaflet setting forth the advantages of the Post Office Savings Bank, in which the provision for nomination is referred to. The total number of nominations in force at the end of 1894 was 49,097.

Nominations by depositors.

In connection with claims to the moneys of deceased depositors, a question having arisen as to the difficulties experienced in out-of-the-way parts of the country in making the statutory declarations required by the Department owing to the distances persons had to go to find a justice of the peace or a commissioner to administer oaths, it has been decided that such declarations may be dispensed with when the amount involved does not exceed 5*l*., a corroborative statement from an independent person being accepted instead. As payments without a declaration were previously restricted to sums under 2*l*., this change has tended much to facilitate the treatment of cases where the amount due is inconsiderable.

Claims to money of deceased depositors; procedure simplified.

In view of the provisions of the Finance Act, 1894, it has been necessary to revise the regulation respecting Succession and Legacy Duties (No. 74 of the Post Office Savings Bank Regulations, 1893), and also to remodel some of the forms used in dealing with claims to the deposits of deceased persons. It is now necessary that the Savings Bank Department should obtain proof that the estate duty has been paid, and that, in cases where the deceased had other estate apart from the deposits, the funds in the possession of the Post Office Savings Bank are not paid over until the requirements of the Inland Revenue Commissioners have been satisfied. In the case of joint annuities, also, the provisions of the Finance Act render it necessary that on the death of one of the parties to such an annuity the Department, before continuing to pay the annuity to the survivor, shall ascertain that the new estate duty has been paid or that no duty is payable.

Finance Act, 1894.

Every year some thousands of cases are dealt with in which depositors have lost or mislaid their deposit books, and the explanations given are sometimes very curious. In one instance the book had proved palatable to the principal elephant at a circus. In another, the depositor, going for a holiday, secreted the book in the boiler of the kitchen range, and on her return failed to remember it. In a third case, a person lodging in the depositor's house, and described as "an inversitey lady," was said to be fond of chemical experiments and to be "in the habit of burning things," and was supposed to have utilised the book for the purpose of some experiment. Some of the depositors, doubtless little meaning what their words conveyed, stated that they had burned their books "with other rubbish." The applicants often fail to furnish sufficient particulars of their missing books, and in one case a lady, on being asked where her account was opened, replied, "I will look over a map. "I shall probably remember the name of the place as soon as I see it in "print." Another depositor wrote: "I can recall visions of three eights, "or a couple of threes and eights more or less, but whether this refers "to that book or to another I do not feel certain."

Depositors' books lost—curious explanations.

Desire of former depositors to re-open accounts with Post Office Savings Bank.

An interesting feature in the correspondence respecting missing books is the desire shown by many persons to resume business with the Post Office Savings Bank after long intervals, during which they may have possibly found other means of investment to be less satisfactory. In several instances last year such applicants were quite willing to forego the balances left in their old accounts (generally, of course, of small amount) provided they could obtain permission to open new accounts without the risk of forfeiture which would be involved in signing a fresh declaration before a former account had been closed.

Trustee Savings Banks —number closed. Amount transferred to Post Office Savings Bank. Amount transferred from Post Office Savings Bank.

Twelve Trustee Savings Banks were closed last year, the most important being those at Doncaster and Truro. The amount transferred from these twelve banks was 426,640*l.*, to which must be added 66,577*l.* transferred by certificate from Trustee Banks still open, making a total of 493,218*l.* transferred from Trustee Savings Banks to the Post Office Savings Bank, as compared with 264,514*l.* so transferred in 1893. Stock of the nominal value of 41,220*l.* was also transferred last year, as compared with 9,036*l.* stock in 1893. Transfers amounting to 10,004*l.* were made from the Post Office Savings Bank to Trustee Savings Banks, the corresponding amount in 1893 being 10,906*l.*

Government Stock business.

In the stock investment business of last year, the effect of the extraordinarily high price of stock was very apparent. The extension, however, of the limits of investment from 100*l.* to 200*l.* stock in one year and from 300*l.* to 500*l.* stock in all under the Savings Bank Act of December 1893, coupled with the investments made "automatically" in accordance with the same Act in accounts where the total limit was exceeded, prevented any actual falling off in the aggregate amount invested. Thus, whereas in 1893 the investments numbered 29,298 representing 1,544,506*l.* stock, there were last year only 23,532 investments, or 5,766 less; but the amount of stock bought was 1,625,674*l.*, or 81,168*l.* more. In 1893 the increase over 1892 was 5,322 investments and 280,402*l.* stock. As regards sales, the number and amount were 18,315 and 978,091*l.* respectively, as against 15,283 and 711,468*l.* in 1893, an increase of 3,032 and 266,623*l.* At the close of the year, the number of stock accounts was 71,304 and the amount of stock standing to their credit 7,028,197*l.*, showing an increase of 2,173 accounts and 663,703*l.* stock, as compared with an increase of 8,292 accounts and 765,474*l.* stock in 1893.

Investments.

Sales. Number of stock accounts and total amount of stock held on 31st December 1894.

Stock certificates.

Only 12 applications were received for Stock Certificates with coupons for dividends annexed, or 14 less than in 1893. Transfers of stock to depositors' own names in the books of the Bank of England likewise decreased, only 159 transfers of 22,774*l.* having been made, as against 427 of 72,960*l.* in 1893. No doubt these results are directly attributable to the extension of the limits, whereby depositors are enabled to retain a larger amount of stock in connection with their Savings Bank accounts.

Transfers to Bank of England.

Increased investments in 2¾ per cent. stock (1905).

The investments in 2¾ per cent. Stock (1905) increased considerably last year, the number and amount being 341 of 25,959*l.*, as against 228 of 13,538*l.* in 1893, in which year this was the only description of stock where a decrease in investments took place.

Investments and sales between 5*l.* and 10*l.*, and of smaller amounts.

The number of transactions in stock for amounts between 5*l.* and 10*l.* was 2,347, namely, 730 investments and 1,617 sales, and there were 1,215 transactions between 1*l.* and 5*l.*, namely, 299 investments and 916 sales. 26 investments and 45 sales were for amounts under 1*l.*, the number of similar cases in 1893 being 22 and 32.

Result of extension of

Before concluding my statement respecting the stock business, I may perhaps mention one or two facts relating to the extension of the limits

of investment. 4,705 persons purchased more than 100*l.* stock (the old annual limit) during the year, 2,263 of the purchases being of the maximum amount of the new annual limit, viz., 200*l.* 1,127 persons made investments during 1894 causing the amount of stock held by them to exceed the old limit of 300*l.*, and at the close of the year the total number of persons holding the increased maximum of 500*l.* was 86. limits for stock investment.

The provisions in the Savings Bank Act, 1893, for the automatic investment in Government stock of all accumulations beyond 200*l.* to a depositor's credit on Savings Bank account (already alluded to) were embodied in Regulations which came into force on the 1st June 1894. In accordance therewith a notice was sent to all depositors whose balances on the previous 31st December amounted to 205*l.* and over, informing them that, unless a direction to the contrary were received within a month, the amount in excess of 200*l.* would be invested in Consols. In 893 cases investments in stock were made amounting to 47,099*l.*, many persons investing more than the amount of the excess, in order, no doubt, to permit of further deposits; in 541 cases the excess, amounting in the aggregate to 7,229*l.*, was allowed to remain to the credit of the depositors without bearing interest; and in 1,050 cases withdrawals were made amounting to 22,882*l.*, here again depositors not confining themselves to the withdrawal of the exact amount of the excess. Automatic investment in stock of amounts in excess of maximum limit. Result as regards depositors' balances on 31st December 1893.

This year similar notices were sent to the depositors as soon as their accounts were balanced and found to be above the prescribed limit, and, as the result, 1,505 investments to the amount of 66,844*l.* were made in stock; 731 amounts, representing 10,520*l.*, were allowed to remain without bearing interest; and 2,594 withdrawals were made amounting to 43,556*l.* Result as regards depositors' balances on 31st December 1894.

The Immediate Annuities granted last year numbered 1,565, amounting to 41,495*l.* in all, the purchase money paid being 540,277*l.* In the previous year 1,420 Immediate Annuities of 36,746*l.* were granted, and the purchase money paid was 461,599*l.* The increase of 145 in the number is at the rate of 10 per cent., and of 4,749*l.* in the amount at the rate of 13 per cent., while the increase of 78,678*l.* in the purchase money paid is at the rate of 17 per cent. Annuity and Insurance business. Immediate annuities.

The amount of Immediate Annuities bought is the largest in any year since this class of business was first undertaken by the Post Office in 1865. Amount of immediate annuities largest on record.

164 Deferred Annuities of 3,772*l.* in all were granted in 1894, as compared with 159 of 3,091*l.* granted in 1893, showing an increase of five in number and 681*l.* in amount. Deferred annuities.

There is little doubt that Deferred Annuities as an investment, whether bought from the Government or from private institutions, do not find favour with the public. Special attention is called to this fact in the Report of the Royal Commission on the Aged Poor, from which the following is an extract:—"It has been generally agreed by the "witnesses who have spoken on the subject that Deferred Annuities "are at present unpopular, not only with the working classes, but with "every section of the community. The fact is illustrated by the very "limited success of either the Friendly Societies or the Post Office, in "spite of the efforts which the latter in particular has made in inducing "persons to provide in this way for their old age. The evidence "tendered on behalf of the Post Office and the Friendly Societies "shows clearly that there are at present many opportunities for the "purchase of Deferred Annuities, and the fact that, as compared with Deferred annuities unpopular.

" insurance against sickness, they are almost totally neglected, points, " we think, less to the need of artificial inducements to their purchase " than to a general feeling that they are not a desirable form of " investment."

Life insurance.

There was a large increase in the Life Insurance business last year. The number of contracts taken out was 1,128 insuring 56,010*l.*, as compared with 853 contracts insuring 44,000*l.* granted in 1893; being an increase of 275 in number and 12,010*l.* in amount, or at the rate of 32 and 27 per cent. respectively.

New tables for life insurance.

As a result of the report of a committee appointed in July 1892, it has been decided to frame new Tables of Premiums for Life Insurance, which will come into force on the 1st October next. The new rates present two special features worthy of note:

Reduced premiums.

(1.) The annual premiums payable under the new Tables will be from 1 to 8 per cent. lower than the rates under the present Tables, according to age at the time the insurance is granted; and

Endowment insurances.

(2.) The principle of Endowment Insurances will be extended; such insurances, under annual premiums, having hitherto been confined to endowments maturing at 60 years of age, but under the new Tables being extended to the ages of 55 and 65 years.

Additional business hoped for from new tables.

It is confidently hoped that the reduction of the annual premiums on the one hand and the extension of the endowment principle—by far the most popular form of Life Insurance—on the other, will result in a considerable development of the Savings Bank Life Insurance business.

Force.

The rapid growth of the business necessitated considerable additions to the force last year. These additions comprised, in the case of the male force, two first-class clerks, 35 second division clerks, and 10 boy clerks, and in the case of the female force, one senior assistant superintendent, eight principal clerks, four first-class clerks, and 36 second-class clerks; raising the total of the combined clerical staff to 1,736, of whom 617 are men, 467 boys, and 652 women.

Total of clerical force.

The number of boy messengers was increased during the year from 120 to 132, making the total of the Minor Establishment, including paper keepers, boy messengers, porters, and women sorters, 346.

Grand total of whole force.

Thus the numbers of the Clerical Staff and the Minor Establishment together, on the 31st December 1894, represent a grand total of 2,082 persons.

Low death-rate.

It is as satisfactory as it is remarkable that out of this large staff not a single death occurred during the year on the male side, a record unparalleled since 1876; while among the women there was but one death, that of a clerk who had only been appointed a few months previously.

Conduct of officers.

I am glad once more to be able to testify to the general good conduct of the Force of all grades. The Officers have displayed diligence and zeal in their work throughout the year, and have responded with cheerful alacrity to extra calls upon them at times of pressure.

Extension of Central Savings Bank building.

Active steps are being taken to extend the Central Savings Bank Building, which when completed will stretch from the frontage in Queen Victoria Street as far back as Carter Lane. The first portion of the extension, connected with the old block by a bridge and a tunnel crossing Knightrider Street, has been finished and occupied since 1890. The rest of the site has now been cleared of its old buildings, and the walls of the new building are rapidly rising. The additional accommo-

dation is needed not only to meet the constant growth of the Department, but also in order to dispense with the outlying premises in which portions of the Staff have now to be located, with obvious disadvantages, and it is hoped that the extension may be available for use by the commencement of the year 1897.

Applications from abroad for information as to system.

Information as to our system is still sought from various countries, and of the applications received last year I may refer to those from the Governments of France, Germany (where there are no Post Office Savings Banks), Austria, and Belgium among foreign countries, and from the Governments of Canada, Jamaica, Trinidad, New South Wales, Victoria, Queensland, and New Zealand among British Possessions, while several individuals residing abroad also asked for information as to the manner of conducting the business, three of the applicants being resident in the United States, where the question of introducing Postal Savings Banks has long been discussed.

Reports of Foreign and Colonial Post Office Savings Banks.

By the courtesy of the several Governments the annual reports of nearly all the Post Office Savings Banks are sent to me, and I am thus enabled to present again a short account of their progress. Perhaps the most noteworthy incident is the sudden crisis the Postal Savings Bank in France experienced during the early months of 1893 through unfounded statements (*allégations mensongères*) as to the safety of the deposits having been circulated by political partisans (*adversaires de la République*).* In the first four months of the year the sum withdrawn exceeded that deposited by more than 1,400,000*l.*, and, although the confidence of depositors was soon restored, the amount paid in during the year was 850,000*l.* less than that paid out. For the first time in the history of the Bank the balance standing to the credit of depositors on the 31st December, 24,431,756*l.*, showed a falling off as compared with the previous year, but the number of depositors, 2,089,492, exhibited a slight increase. The purchases of Government Stock by depositors numbered 5,215, the amount invested being 298,000*l.* It is pointed out in the Report that the continuous rise in the value of stocks renders the investment of Savings Bank funds less and less remunerative and more and more difficult to effect. The net income of the Bank, after deducting interest credited to depositors and charges of management, was 59,000*l.*, as contrasted with a deficit of 13,800*l.* in the previous year, to which I alluded in my last Annual Report. This satisfactory result is due to a reduction in the rate of interest allowed to depositors from 3 to $2\frac{3}{4}$ per cent.

France.

Austria.

In Austria the results in all branches of the business of the Post Office Savings Bank during 1893 are described as favourable (*Resultate in allen Zweigen der Geschäftsgebarung als günstig bezeichnet werden*).† The number of depositors on the 31st December 1893, viz., 971,506, shows an increase in 12 months of 58,059, the amount due to them, 3,368,143*l.*, an increase of 434,621*l.*, and the amount of Government stock held by the Bank for depositors 1,292,880*l*, an increase of 187,743*l.* The purchases of stock for depositors numbered 8,067, and the sales 1,744. The sum invested was 378,704*l.* The purchases are divided into two categories, viz., those in which the certificates of stock are retained by the Bank on behalf of depositors, and those in which the certificates are sent to them.

* Rapport à M. le Président de la République sur les opérations de la Caisse Nationale d'Épargne, Année 1892.—Paris, 1894.

† Zehnter Rechenschafts-Bericht des K.K. Postsparcassen-Amtes für das Jahr 1893.—Vienna, 1894.

Hungary. In Hungary 3,907 Post Office Savings Banks were open at the close of 1893, and the depositors numbered 234,131, the amount due to them being 883,854*l.** The average amount of each deposit was about 1*l.*, and of each withdrawal about 4*l.* Sums amounting to nearly 55,000*l.* were invested in stock for depositors during the year. In order to meet the requirements of the various races within the kingdom, the deposit books are issued in eight different languages.

Italy. In Italy the amount deposited in the Postal Savings Banks during 1892, 9,027,729*l.*, exceeded that withdrawn, 8,210,212*l.*, by 817,517*l.*; and at the end of that year there were 2,523,796 accounts remaining open with balances amounting to 14,604,270*l.*† The purchases of Government stock by depositors, 12,089, and the amount invested, 505,663*l.*, both show a decline in comparision with the previous year. The total amount invested in stock by depositors since the inauguration of the banks is 3,548,021*l.* The sale of stock for depositors is not undertaken. The plan of authorising certain collectors in rural districts to accept deposits not exceeding 4*l.* per diem from any one depositor, and to repay small amounts, seems to have been attended with success, 33,161*l.* having been so received, and 8,960*l.* repaid. The question of reducing the rate of interest allowed to depositors, at present $3\frac{1}{4}$ per cent., has been recently occupying attention.

Belgium. In Belgium the General Savings Bank, for which the Post Offices are used as agencies, had 954,653 open accounts standing in the names of individuals at the close of 1893, and the aggregate sum due therein was 15,120,674*l.*, while the number of inscriptions in Government stock in the names of depositors was 18,737, the value of the stock held by them being 3,492,440*l.*‡ A notable increase is recorded in the number of annuity, or old age pension, contracts issued during the year by the pensions branch of the Savings Banks, and the progress is ascribed to incessant propagandism and to the co-operation of employers of labour. Of 58,882 premiums received, amounting to 64,811*l.*, no less than 47,708, amounting to 11,952*l.*, were paid in through societies established to promote the purchase of old age pensions.

The Netherlands and Sweden. Both in the Netherlands and Sweden the continued prosperity of the Post Office Savings Banks is reported, the number of accounts open and the amount due to depositors on the 31st December 1893 being respectively 401,046, and 2,687,259*l.* in the former country,§ and 325,498 and 1,300,971*l.* in the latter.‖

Hawaiian Islands. In the Hawaiian Islands the business of the Post Office Savings Bank was, owing to financial depression, only about one-half of what it had been in previous years. The number of depositors at the end of 1893 was 3,045, and the amount due to them 101,879*l.*¶

Canada. With regard to the Colonies, the statement of the business of the Post Office Savings Banks in Canada for the year ended the 30th June 1894 reveals, in comparison with the transactions of the previous year,

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* A Kereskedelemügyi Minister Ur ö Nagymeltóságának Jelentése a Magyar Kir Posta Takarék Péntzár 1893. Evi Müködéséröl.—Buda Pesth, 1894.

† Relazione intorno al servizio delle Casse Postali di Risparmio durante l'anno 1892.—Rome, 1894.

‡ Compte rendu des opérations et de la situation de la Caisse Générale d'Épargne et de Retraite. Année 1893.—Brussels.

§ Verslag aan de Koningin-Weduwe. Regentes van pet Koninkrijk, betrekkelijk den dienst der Rijkspostspaarbank in Nederland, 1893.—The Hague, 1894.

‖ Styrelsens för Postsparbanken underdåniga Berättelse för år 1893.—Stockholm, 1895.

¶ Report of the Postmaster-General of the Hawaiian Islands. Biennial Report, 1892–94.—Honolulu, 1894.

a perceptible shrinkage; on the one hand a decrease being shown of 36,920*l.* in the sum deposited during the year, and on the other an increase of 168,400*l.* in that withdrawn. At the close of the period the balance standing to the credit of 117,020 accounts was 5,051,573*l.*, both these figures denoting a slight advance.

Newfoundland

There are not, so far as I am aware, Post Office Savings Banks in Newfoundland. It is interesting, however, to note the difficulty experienced by the Government Savings Bank in meeting the run upon it when financial disaster overtook the Colony at the end of last year. It appears that an amount of 300,000*l.*, representing half of the funds of the Bank, was invested in the two commercial banking institutions which suspended payment, and the other assets of the bank not being liquid at the time, the panic among depositors was only allayed by the announcement that the Government guaranteed the repayment of deposits.

British Guiana.

In British Guiana 16 Post Offices were open for the transaction of Savings Bank business on the 31st December 1893. The depositors numbered 3,134, and the amount to their credit was 15,872*l.*

New South Wales.

In New South Wales one of the effects of the financial crisis in the Colony in 1893 was a development in the business of the Post Office Savings Bank under all headings, the amounts deposited and withdrawn in the year exhibiting increases respectively of more than 1,100,000*l.* and 500,000*l.* in comparison with the transactions of 1892. The sum standing to the credit of 114,070 depositors on the 31st December 1893 was 3,233,282*l.*

Victoria.

In Victoria, the amount due to 123,732 depositors in the Post Office Savings Bank on the 30th June 1894 was 2,881,888*l.* In both the Colonies last mentioned, proposals have been made to employ Savings Bank funds in loans of limited amounts at 5 per cent. interest to farmers for land improvements.

Queensland.

South Australia.

Western Australia.

Tasmania.

New Zealand.

In Queensland the depositors in the Post Office Savings Bank on the 31st December 1893 numbered 47,885, and the balance to their credit was 1,875,614*l.*; in South Australia, on the 30th June 1894, the relative figures were 84,248 and 2,456,258*l.*; in Western Australia on the same date, 6,310 and 141,319*l.*; in Tasmania on the 31st December 1893, 4,965 and 90,911*l.*; and in New Zealand, likewise at the end of 1893, 122,684 and 3,241,998*l.* In the last-mentioned Colony the Government has asked for power to create Colonial Consols which can be inscribed at any Post Office Savings Bank, and it is contemplated to merge all private Savings Banks into Post Office Savings Banks.

CHAS. D. LANG,
Controller,
June 17, 1895.

Post Office Savings Banks.

TABLE showing the BUSINESS done during the last TEN YEARS.

Year.	Number of Post Office Savings Banks.	Number of Deposits.	Amount of Deposits.	Average amount of each Deposit.	Interest credited to Depositors.	Number of Withdrawals.	Amount of Withdrawals.	Average amount of each Withdrawal.	Expenses of Management.	Average Cost of each transaction.	Number of accounts opened.	Number of accounts closed.	Number of accounts remaining open at close of the year.	Amount, inclusive of interest, standing to credit of all open accounts at close of the year.	Average amount standing to credit of each open account at close of the year.	Rate per cent. of expenses of Management to total amount standing to credit of Depositors.	Total sum standing to credit of Post Office Savings Banks on books of National Debt Commissioners at close of the year.	Balance in hands of Postmaster-General after making provision for Outstanding Warrants at close of the year.	Estimated value of the Central Savings Bank premises in Queen Victoria Street.	Total value of assets applicable to payment of Depositors at close of the year.	Number, at close of the year, of Old Savings Banks and Post Office Banks combined.	Number, at close of the year, of Depositors in Old Savings Banks and Post Office Banks combined.
			£	£ s. d.	£		£	£ s. d.	£	d.				£	£ s. d.	s. d.	£	£	£	£		
1885	8,106	6,474,484*	15,034,694*	2 6 5	1,092,112	2,280,062†	13,202,742†	5 15 10	256,402	7	750,362	548,887	3,535,650	47,697,838	13 9 10	10 9	48,606,318	286,322	120,000	49,012,640	8,515	5,128,647
1886	8,351	6,562,395*	15,696,852*	2 7 10	1,169,590	2,390,655†	13,689,943†	5 14 6	290,555‡	$7\frac{8}{11}$‡	758,270	562,499	3,731,421	50,874,338	13 13 8	11 5 ‡	52,074,387	272,263	154,000	52,500,650	8,756	5,322,225
1887	8,720	6,916,327*	16,535,932*	2 7 10	1,244,074	2,496,294†	14,080,279†	5 17 7	288,418‡	$7\frac{3}{11}$‡	794,592	574,252	3,951,761	53,974,065	13 13 2	10 $8\frac{1}{4}$‡	56,248,599	322,553	174,000	56,745,152	9,120	5,556,371
1888	9,022	7,540,625*	19,052,226*	2 10 6	1,332,838	2,633,808†	15,802,735†	6 0 0	326,990‡	$7\frac{7}{11}$‡	887,460	618,294	4,220,927	58,556,394	13 17 5	11 2 ‡	60,860,563	266,071	219,000	61,345,634	9,404	5,800,478
1889	9,353	8,101,120*	19,814,308*	2 8 11	1,443,186	2,757,848†	16,814,268†	6 1 11	336,954‡	$7\frac{4}{11}$‡	924,010	637,128	4,507,809	62,999,620	13 19 6	10 $8\frac{1}{4}$‡	64,786,212	253,615	257,000	65,296,827	9,699	6,059,403
1890	9,681	8,776,566*	20,990,692*	2 7 10	1,553,355	2,892,006†	17,908,860†	6 3 10	326,394‡	$6\frac{7}{11}$‡	997,283	677,778	4,827,314	67,634,807	14 0 3	9 $7\frac{3}{4}$‡	68,954,754	155,673	266,000	69,376,477	10,005	6,363,096
1891	10,063	8,941,431*	21,334,903*	2 7 9	1,658,148	3,126,231†	19,019,856†	6 1 8	343,614‡	$6\frac{5}{11}$‡	992,155	701,074	5,118,395	71,608,002	13 19 10	9 7 ‡	72,417,045	173,982	269,000	72,860,027	10,366	6,628,677
1892	10,519	9,478,339*	22,845,031*	2 8 2	1,746,263	3,335,068†	20,346,217†	6 2 0	354,008‡	$6\frac{6}{11}$‡	1,036,622	702,701	5,452,316	75,853,079	13 18 3	9 4 ‡	78,123,988	176,056	273,000	78,573,044	10,800	6,954,236
1893	11,018	9,838,198*	24,640,024*	2 10 1	1,860,104	3,618,721†	21,764,566†	6 0 3	367,506‡	$6\frac{3}{11}$‡	1,027,160	731,237	5,748,239	80,597,641	14 0 5	9 $1\frac{1}{4}$‡	82,857,698	415,073	276,000	83,548,771	11,285	7,219,385
1894	11,323	10,973,651*	30,439,449*	2 15 6	2,015,903	3,863,886†	23,786,927†	6 3 1	414,557‡	$6\frac{7}{11}$‡	1,135,526	775,001	6,108,763	89,266,066	14 12 3	9 $3\frac{1}{4}$‡	94,497,364	497,743	312,000	95,307,107	11,580	7,579,709

* Including, as well as Ordinary Deposits, (*a*) Deposits for immediate investment in Stock; (*b*) amounts realised by sale of Stock, and Stock Certificates obtained, the amount, when Stock is sold or a Stock Certificate obtained, being placed to the credit of the Savings Bank Account so as to be dealt with as a withdrawal; (*c*) Dividends; (*d*) Deposits for purchase of Annuities and payment of Insurance premiums, and (*e*) amounts credited to Accounts in respect of sums payable to Annuitants and Insurants and their representatives. For particulars, *see* statements of Government Stock business and Annuity and Insurance business.

† Including, as well as Ordinary Withdrawals, (*a*) Withdrawals for investment in Stock, with commission; (*b*) Withdrawals consequent on sale of Stock and obtaining Stock Certificates, with commission and fees; (*c*) Withdrawals for purchase of Annuities and payment of Insurance premiums, and (*d*) amounts paid to Annuitants and Insurants and their representatives. For particulars, *see* statements of Government Stock business and Annuity and Insurance business.

‡ The charges of management in 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, and 1894 include the sums of 28,212*l*., 19,073*l*., 40,988*l*., 20,663*l*., 752*l*., 846*l*., 832*l*., 762*l*., and 33,631*l*. respectively for purchase of land, while the charges in 1889, 1890, 1891, 1892, 1893, and 1894, also include 17,753*l*., 7,751*l*., 2,274*l*. 3,446*l*., 2,111*l*., and 1,774*l*. respectively for new buildings. Omitting these amounts, but adding interest at the rate of 5 per cent. thereon, the cost per transaction will be in 1886, $7\frac{1}{10}$*d*., in 1887; $6\frac{9}{10}$*d*., in 1888, $6\frac{6}{10}$*d*., in 1889, $6\frac{7}{10}$*d*., in 1890, $6\frac{4}{10}$*d*., in 1891, $6\frac{1}{10}$*d*., in 1892, $6\frac{4}{10}$*d*., in 1893, $6\frac{5}{10}$*d*., and in 1894, $6\frac{3}{10}$*d*., and the percentage of expenses to capital 10*s*. $4\frac{1}{2}$*d*., 10*s*., 9*s*. 10*d*., 9*s*. $6\frac{1}{4}$*d*., 9*s*. 5*d*., 9*s*. 6*d*., 9*s*. $2\frac{1}{2}$*d*., 9*s*. $0\frac{1}{2}$*d*., and 8*s*. $6\frac{1}{2}$*d*. respectively. Prior to the passing of the Post Office Savings Bank Act, 1861, it was estimated (*see* Parliamentary Paper No. 523, 1861) that the average cost of each transaction would be 7*d*.

Post Office Savings Banks—*continued.*

GOVERNMENT STOCK.

TABLE showing the BUSINESS done during the last TEN YEARS.

Year.	Number of Stock Accounts opened.	Number of Stock Accounts closed.	Number of Stock Accounts remaining open at close of the Year.	Number of Investments.	Number of Sales.	Number of Stock Certificates obtained.	Number of Transfers to the Bank of England.	Amount of Money invested.	Amount of Commission.	Amount of Bank of England fees.	Amount of Stock bought.	Average amount of each purchase of Stock.	Amount of Stock sold.	Average amount of each sale of Stock.	Amount realised by sale of Stock.	Amount of Stock Certificates obtained.	Amount of Transfers to the Bank of England.	Amount of Stock transferred from old Savings Banks.	Amount of Stock transferred to old Savings Banks.	Number of Dividends credited to Stock-holders.	Amount of Dividends credited to Stock-holders.	Amount of Stock remaining to credit of Stockholders at close of the Year.	Average amount of Stock remaining to credit of each Stock Account at close of the Year.
								£	£ s. d.	£ s. d.	£	£ s. d.	£	£ s. d.	£	£	£	£	£		£	£	£ s. d.
1885	9,844	4,240	30,597	17,133	7,443	68	—	846,791	1,685 1 9	7 0 0	859,050	50 2 9	326,445	43 17 2	322,869	6,900	—	10,537	315	55,146	63,608	2,452,252	80 2 11
1886	9,653	4,945	35,305	16,563	8,918	59	—	845,606	1,725 17 6	7 6 0	841,121	50 15 8	389,965	43 14 6	392,053	7,300	—	1,181	348	65,339	77,908	2,896,941	82 1 1
1887	10,669	5,704	40,270	18,204	10,216	50	—	927,614	1,917 1 0	5 10 0	915,047	50 5 4	462,785	45 6 0	469,656	5,500	—	2,431	1,027	74,748	91,169	3,345,106	83 1 4
1888	11,629	8,575	43,324	19,413	11,459	44	36	996,217	2,168 2 6	5 2 0	1,003,164	51 13 6	573,304	50 0 7	572,113	5,100	6,420	23,079	912	127,918*	110,878	3,785,611	87 7 7
1889†	11,261	7,592	46,993	19,766	11,882	27	126	985,352	2,168 8 3	3 9 0	1,003,368	50 15 3	605,359	50 18 11	535,631	3,450	21,931	18,154	760	171,270	114,460	4,175,634	88 17 1
1890	14,606	10,536	51,063	22,385	12,096	28	204	1,089,257	2,332 12 6	4 0 0	1,125,310	50 5 5	590,907	48 17 0	573,168	4,000	37,490	6,819	271	189,109	118,326	4,680,168‡	91 13 1
1891	11,516	7,194	55,085	20,841	12,500	28	258	989,293	2,332 9 0	3 17 6	1,025,310	49 3 11	607,637	48 12 2	583,658	3,850	12,778	36,991	138	207,970	131,913	5,087,766	92 7 3
1892	14,110	8,356	60,839	23,976	13,727	27	360	1,234,398	2,745 7 6	3 14 0	1,264,104	52 14 5	688,385	50 2 11	668,689	3,700	67,417	6,776	124	223,538	142,760	5,599,020	92 0 7
1893	17,195	8,903	69,131	29,293	15,283	26	427	1,533,027	3,218 18 0	3 2 0	1,544,506	52 14 4	711,468	46 11 1	704,329	3,100	72,960	9,036	540	251,625	160,270	6,364,494	92 1 3
1894	13,188	11,915	71,304	23,532	18,315	12	159	1,650,875	3,227 8 6	1 7 0	1,625,674	69 1 8	978,091	53 8 0	903,459	1,350	22,774	41,220	976	279 362	183,179	7,028,197	93 11 4

* Dividends on 3 per cent. Stock converted paid quarterly instead of half yearly.

† In 1889, 856 persons holding 59,975*l.* Redemption money under the provisions of the National Debt Redemption Act, 1889, were paid off and 4,014*l.* of the amount was re-invested free of Commission in one or other of the new Government Stocks.

‡ In April 1890 the residue of Redemption money, amounting to 248,582*l.*, was re-invested in 2¾ per cent. Consolidated Stock at 98, this being the final operation connected with the Conversion Scheme. The balance of Stock was thus increased by 5,072*l.*

Post Office Savings Banks—*continued.*

Annuities and Life Insurances.

(I.) Table showing the Business done during the last Ten Years.

Year.	Annuities.										Life Insurances.					
	Immediate.					Deferred.					Contracts entered into.		Receipts.		Payments.	
	Contracts entered into.		Receipts.	Payments.		Contracts entered into.		Receipts.		Payments.						
	No.	Amount of Annuities.	Amount.	No.	Amount.	No.	Amount of Annuities.	No.	Amount.	No.	Amount.	No.	Amount of Insurances.	No.	Amount.	No.	Amount of Claims on Death and Surrender.
		£	£		£		£		£		£		£		£		£
1885 - -	725	15,367	178,128	16,111	146,169	103	1,694	860	9,761	212	2,980	457	34,768	12,402	12,036	140	4,646
1886 - -	823	17,388	211,570	16,234	153,878	87	1,772	859	10,510	246	3,122	506	34,188	12,187	12,623	158	5,942
1887 - -	912	19,299	234,174	16,556	164,546	90	1,628	869	9,721	264	5,020	585	36,168	12,069	13,492	182	5,976
1888 - -	995	23,404	286,762	17,050	178,160	138	2,719	900	10,853	301	3,877	580	34,819	12,016	14,121	190	5,538
1889 - -	988	23,361	292,846	17,537	193,110	131	2,858	934	11,464	343	4,097	671	32,832	12,275	15,112	343	7,473
1890 - -	948	21,956	273,578	17,976	206,422	116	2,527	914	14,283	412	4,644	468	25,466	11,799	14,422	196	6,841
1891 - -	968	23,673	296,882	18,195	217,595	142	2,183	959	12,578	475	6,341	529	28,930	11,627	15,073	232	8,561
1892 - -	1,157	28,155	355,723	18,523	230,370	214	4,253	1,096	15,360	478	6,932	1,983	80,307	15,517	16,099	190	7,354
1893 - -	1,420	36,746	461,599	19,344	251,474	159	3,091	1,297	16,148	535	8,070	853	44,000	19,365	17,227	228	9,226
1894 - -	1,565	41,495	540,277	20,418	275,243	164	3,772	1,283	17,202	600	9,130	1,128	56,010	20,107	18,229	291	9,641

APPENDIX J.—*continued.*

Post Office Savings Bank—*continued.*

(II.) TABLE showing the Number and Amount of CONTRACTS entered into from the Commencement of Business on 17th April 1865 to the 31st December 1894, and the Number and Amount of Contracts in existence on the 31st December 1894.

	CONTRACTS ENTERED INTO				TOTAL.	
	From 17 April 1865 to 31 December 1893.		From 1 Jan. 1894 to 31 December 1894.			
	No.	Amount.	No.	Amount.	No.	Amount.
		£ s. d.		£ s. d.		£ s. d.
Contracts for Annuities entered into from the commencement of business on 17th April 1865 to 31st December 1894, viz.:—						
Immediate Annuities	22,924	408,203 19 6	1,565	41,495 7 6	24,489	449,699 7 0
Deferred Annuities and Monthly Allowances, Money not returnable	720	12,329 0 6	45	1,025 10 0	765	13,354 10 6
Deferred Annuities and Monthly Allowances, Money returnable	1,518	32,425 4 0	119	2,746 0 0	1,637	35,171 4 0
Contracts for Sums payable at Death entered into from the commencement of business on the 17th April 1865 to the 31st December 1894	13,994	927,369 17 4	1,128	56,010 8 0	15,122	983,380 5 4
Contracts for Annuities in existence on the 31st December 1894, viz.:—						
Immediate Annuities	- -	- - -	- -	- - -	13,564	300,975 14 0
Deferred Annuities and Monthly Allowances, Money not returnable	- -	- - -	- -	- - -	667	11,413 3 6
Deferred Annuities and Monthly Allowances, Money returnable	- -	- - -	- -	- - -	948	19,856 3 0
Contracts for Sums payable at Death, in existence on the 31st December 1894	- -	- - -	- -	- - -	9,781	601,744 16 0

APPENDIX J.—*continued.*

Post Office Savings Bank—*continued.*

RETURN of the BALANCE SHEETS of the POST OFFICE SAVINGS BANKS on the 31st day of December 1894, showing the balance due to Depositors, the estimated amount of expenses remaining unpaid, the value of Securities according to the average price of the day on 31st December 1894, the amount of cash in hand and Dividends accrued but not received at the end of the year, and the surplus or deficiency of Funds to meet Liabilities (so far as relates to the National Debt Office).

Securities standing in the Names of the Commissioners for the Reduction of the National Debt on account of the POST OFFICE SAVINGS BANKS FUND.	£ s. d.	Value of Securities at price of 31 Dec. 1894. £ s. d.	Dividends accrued but not received at the end of the Year. £ s. d.
2¾ per cent. Consols	42,155,869 9 7	43,684,020 0 0	270,705 12 10
2½ per cents.	9,079,170 15 8	9 260,754 0 0	53,660 17 3
Local Loans 3 per cent. Stock	10,977,690 5 1	11,828,461 0 0	77,358 1 6
Book Debt, per Act 55 & 56 Vict. c. 26.	10,200,000 0 0	10,200,000 0 0	66,313 17 2
Egyptian Guaranteed 3 per cent. Bonds	305,500 0 0	323,066 0 0	—
Exchequer Bonds	390,000 0 0	390,000 0 0	4,429 17 9
Treasury Bills	7,285,000 0 0	7,084,913 0 0	147,415 3 4
Advances per 43 Vict. c. 4., 43 & 44 Vict. c. 14., and 45 & 46 Vict. c. 62. repayable by Irish Land Commission per 44 & 45 Vict. c. 71.	850,000 0 0	850,000 0 0	—
Annuity for a term of years in lieu of annuities converted per National Debt Act, 1883, 46 & 47 Vict. c. 54. s. 5, and National Debt Act, 1885, 48 & 49 Vict. c. 43.	321,918 0 0	(*a*) 2,811,019 0 0	—
Annuities for terms of years in lieu of Stock cancelled per National Debt Act, 1883, 46 & 47 Vict. c. 54., National Debt Act, 1885, 48 & 49 Vict. c. 43., and National Debt and Local Loans Act, 1887, 50 & 51 Vict. c. 16.	574,570 0 0	(*a* & *b*) 4,403,067 0 0	—
Annuity for a term of years granted to repay advances per 32 & 33 Vict. c. 42., payable by Irish Land Commission per 44 & 45 Vict. c. 71.	138,800 0 0	(*a*) 775,604 0 0	—
Annuity for a term of years per National Debt Act, 1884, 47 Vict. c. 2. s. 2.	35,121 0 0	(*a*) 277,446 0 0	—
Annuities for terms of years per 46 Vict. c. 1. s. 2	15,996 1 3	(*a*) 54,444 0 0	—
Red Sea and India Telegraph Annuity, expiring 4th August 1908	3,100 0 0	34,100 0 0	—
Annuities for terms of years granted to repay advances under Imperial Defence Act, 1888, 51 & 52 Vict. c. 32.	60,431 16 0	(*a*) 334,743 0 0	—
Annuity for a term of years granted to repay advance under Russian Dutch Loan Act, 1891, 54 & 55 Vict. c. 26.	35,176 18 0	(*a*) 355,274 0 0	—
Annuities for terms of years granted to repay advances under Telegraph Act, 1892, 55 & 56 Vict. c. 59.	16,938 17 0	(*a*) 238,215 0 0	—
Annuities for terms of years granted to repay advances under Public Accounts and Charges Act, 1891, 54 & 55 Vict. c. 24. s. 4.	40,963 9 0	(*a*) 308,100 0 0	—
Annuity for a term of years granted to repay advances under Barracks Act, 1890, 53 & 54 Vict. c. 25	13,576 17 0	(*a*) 172,756 0 0	—
Carried forward		93,385,982 0 0	620,383 9 10

(*a*) Value, inclusive of interest, to 31st December 1894.
(*b*) Cash value (at price of Consols on 31st December 1894) of the amount of 2¾ per cent. Consols, estimated to have been unreplaced at 31st December 1894, out of the amount of Stock originally cancelled in exchange for these Annuities. Act 54 & 55 Vict. c. 24.

APPENDIX J.—*continued.*

Post Office Savings Bank.—*continued.*

Securities standing in the Names of the Commissioners for the Reduction of the National Debt on account of the Post Office Savings Banks Fund.	£ s. d.	Value of Securities at price of 31 Dec. 1894. £ s. d.	Dividends accrued but not received at the end of the year £ s. d.
Brought forward - -		93,385,982 0 0	620,383 9 10
Annuities for terms of years granted to repay advances made under the Pensions Commutation Act, 34 & 35 Vict. c. 36. - - - -	54,045 16 0	(a) 211,786 0 0	—
Advances under Pensions Commutation Act, 34 & 35 Vict. c. 36, during year ended 31st December 1894, in respect of which an Annuity had not been granted - - -	32,418 1 6	32,418 0 0	579 3 8
Advances under Public Accounts and Charges Act, 1891, 54 & 55 Vict. c. 24. s. 4., during year ended 31st December 1894, in respect of which an Annuity had not been granted -	120,000 0 0	120,000 0 0	2,048 4 2
Advances under Telegraph Act, 1892, 55 & 56 Vict. c. 59., during year ended 31st December 1894, in respect of which an Annuity had not been granted - - -	30,000 0 0	30,000 0 0	94 10 4
		£93,780,18 0 0	623,105 8 0
Add value of Securities - - -			93,780,186 0 0
Cash balance in Bank of England - -			94,073 4 0
		£	94,497,364 12 0

(a) Value, inclusive of interest, to 31st December 1894.

National Debt Office,
11th June 1895.

G. W. Hervey,
Comptroller General.

Post Office Savings Bank—*continued.*

BALANCE SHEET.

RETURN of the BALANCE SHEETS of the POST OFFICE SAVINGS BANKS for the Year 1894, showing the Balance due to Depositors, the Amount of Expenses remaining Unpaid, the Value of Securities according to the average price of the day on 31st December 1894, Amount of Cash in Hand and Dividends accrued but not received at the end of the Year, &c., and the Surplus of Assets over Liabilities.

LIABILITIES.	£ s. d.	ASSETS.	£ s. d.	£ s. d.
Balance due to Depositors on the 31st December 1894 (including interest)	89,266,066 10 11	Value of Securities according to the average price of the day on 31 Dec. 1894	4,403,291 8 0	
Amount of expenses remaining unpaid (partly estimated)	26,792 5 6	Amount of cash in hands of Commissioners for the Reduction of the National Debt	94,073 4 0	
Surplus of assets over Liabilities	6,014,248 16 1	Total Amount in the hands of the Commissioners for the Reduction of the National Debt		94,497,364 12 0
		Amount in the hands of Her Majesty's Postmaster General	556,240 14 2	
		Less,—Amount required to meet Warrants issued to Depositors but not cashed on 31st December 1894	58,497 13 8	
		Value of the Central Savings Bank Premises in Queen Victoria Street, E.C.		497,743 0 6
				312,000 0 0
£	95,307,107 12 6		£	95,307,107 12 6

	£ s. d.
Total amount received from Depositors, including interest, to 31st December 1894	410,704,600 1 4
Total amount repaid to Depositors to 31st December 1894	321,438,533 10 5

Number of Transactions.		Number of Accounts.		
Deposits.	Withdrawals.	Opened.	Closed.	Remaining Open.
152,216,675	58,206,098	19,303,782	13,195,019	6,108,763

The total number of transactions, *i.e.*, Deposits and Withdrawals, from the commencement of Post Office Savings Bank business to the end of the year 1894 was 205,422,773.

The sums of 126,279*l.* 14*s.* 11*d.*, 147,116*l.* 16*s.* 0*d.*, 77,787*l.* 12*s.* 1*d.*, 125,345*l.* 4*s.* 11*d.*, 144,879*l.* 3*s.* 11*d.*, 145,799*l.* 10*s.* 1*d.*, 123,139*l.* 0*s.* 1*d.*, 93,794*l.* 10*s.* 2*d.*, 93,040*l.* 11*s.* 5*d.*, 64,608*l.* 15*s.* 11*d.*, 67,001*l.* 13*s.* 3*d.*, 78,805*l.* 8*s.* 4*d.*, 72,195*l.* 1*s.* 8*d.*, 36,050*l.* 9*s.* 4*d.*, 65,662*l.* 12*s.* 2*d.*, 51,117*l.* 19*s.* 2*d.*, 29,922*l.* 8*s.* 3*d.*, and 35,100*l.* 9*s.* 10*d.*, have been paid into the Exchequer out of the funds of the Post Office Savings Banks in the years 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, and 1894 respectively under sec. 14 of the Act 40 Vict. c. 13., being the excess of interest which had accrued during the years 1876, 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, and 1893. The sum of 215,759*l.*, the cost of the site of the new Savings Bank buildings in Queen Victoria Street, and 89,617*l.* towards the cost of the new building, have been paid for out of the funds of the Post Office Savings Banks.

APPENDIX K.

Money Orders.

MONEY ORDER BUSINESS in the last TEN YEARS.

Year.	INLAND ORDERS				COLONIAL ORDERS.				FOREIGN ORDERS.				GRAND TOTAL.			
	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.
		£				£				£				£		
1885-86	10,358,293	21,975,345	Decrease. „ 13·3	Decrease. „ 6·6	358,462	1,372,606	6·2	8·6	601,625	1,484,470	5·7	3·8	11,318,380	24,832,421	Decrease. „ 12·	Decrease. „ 5·3
1886-87	9,762,562	22,262,708	„ 6·	Increase. „ 1·3	363,281	1,328,409	1·4	Decrease. 3·0	687,191	1,763,484	14·2	20·	10,813,034	25,254,601	„ 4·46	Increase. „ 3·0
1887-88	9,552,777	22,881,676	„ 2·1	„ 2·8	397,970	1,438,338	9·5	Increase. 8·2	793,746	2,014,112	15·5	14·2	10,744,493	26,334,126	„ ·63	„ 3·8
1888-89	9,228,183	22,957,649	„ 3·4	„ ·33	424,987	1,521,013	7·	6·	854,547	2,139,390	7·7	6·2	10,507,717	26,618,052	„ 2·2	„ 1·08
1889-90	9,027,750	23,333,417	„ 2·1	„ 1·6	453,102	1,631,616	6·6	7·2	893,292	2,200,872	4·5	3·	10,374,144	27,165,905	„ 1·2	„ 2·
1890-91	8,864,483	23,897,767	„ 1·8	„ 2·4	468,718	1,658,102	3·4	1·6	927,651	2,312,018	3·8	5·	10,260,852	27,867,887	„ 1·	„ 2·5
1891-92	8,906,576	24,383,569	Increase. „ ·4	„ 2·	479,626	1,656,081	2·3	Decrease ·1	960,428	2,389,984	3·5	3·3	10,346,630	28,429,634	Increase. „ ·8	„ 2·
1892-93	8,963,032	24,618,809	„ ·6	„ ·9	485,936	1,635,330	1·3	1·2	993,950	2,429,812	3·4	1·6	10,442,918	28,683,951	„ ·9	„ ·8
1893-94	9,027,934	24,575,036	„ ·7	Decrease. „ ·1	515,476	1,767,701	6·1	Increase. 8·	981,364	2,378,092	Decrease. 1·2	Decrease. 2·1	10,524,774	28,720,829	„ ·7	„ ·1
1894-95	9,190,304	24,953,532	„ 1·7	Increase. „ 1·5	518,562	1,711,818	·5	Decrease 3·1	976,340	,257 777	·5	5·	10,685,206	28,923,127	„ 1·5	„ ·7

Money Orders—*continued.*

INLAND ORDERS.

Year.	England and Wales.					Scotland.					Ireland.					United Kingdom.				
	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.	Number of Money Orders issued to each 100 of population.	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.	Number of Money Orders issued to each 100 of population.	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.	Number of Money Orders issued to each 100 of population.	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.	Number of Money Orders issued to each 100 of population.
		£	D'cr.	D'cr.			£	Decrease.				£	Decrease.				£	D'cr.	D'cr.	
1885-86	8,639,082	18,735,048	13·8	6·8	31·4	1,081,045	2,105,661	9·7	5·	27·6	638,166	1,134,636	13·1	6·3	13·	10,358,293	21,975,345	13·3	6·6	28·5
			Incr.					Increase.					Dec.	Inc.					Incr.	
1886-87	8,070,907	18,875,433	6·6	·7	30·	1,080,427	2,208,782	—	5·	27·4	611,228	1,178,493	4·2	4·	13·	9,762,562	22,262,708	6·	1·3	26·6
			D'cr.					Dec.										D'cr		
1887-88	7,851,990	19,289,306	2·7	2·2	27·4	1,098,611	2,369,442	1·7	7·3	27·2	602,176	1,222,928	1·5	4·	13·	9,552,777	22,881,676	2·1	2·8	25·5
			Increase					Dec.												
1888-89	7,560,195	19,267,308	3·7	·4	26·15	1,079,719	2,422,793	1·7	2·2	26·5	588,269	1,267,548	2·3	4·	12·4	9,228,183	22,957,649	3·4	·33	24·5
			Increase																	
1889-90	7,395,352	19,548,374	2·2	1·4	25·2	1,068,457	2,501,572	1·	3·2	26·	563,941	1,283,471	4·	1·2	12·	9,027,750	23,333,417	2·1	1·6	24·
			D'cr.	Incr.					Incr.											
1890-91	7,268,248	20,044,082	1·7	2·5	25·06	1,045,048	2,546,719	2·1	1·8	25·9	551,187	1,306,966	2·2	1·8	11·7	8,864,483	23,897,767	1·8	2·4	23·48
			Increase.															Increase.		
1891-92	7,342,299	20,471,068	1·	2·1	25·	1,021,698	2,573,456	2·2	1·	25·1	542,579	1,339,045	1·5	2·4	11·6	8,906,576	24,383,569	·4	2·	23·3
								Increase.													
1892-93	7,391,775	20,658,172	·6	·9	24·9	1,032,082	2,605,830	1·	1·2	25·2	539,175	1,354,798	·6	1·1	11·6	8,963,032	24,618,809	·6	·9	23·3
			D'cr.					Decrease.											D'cr.	
1893-94	7,483,054	20,647,160	1·2	·05	24·9	1,008,662	2,564,601	2·2	1·5	24·4	536,218	1,363,275	·5	·6	11·6	9,027,934	24,575,036	·7	·1	23·3
			Increase.										Increase.					Increase.		
1894-95	7,658,756	21,040,022	2·3	1·9	25·4	994,834	2,549,597	1·3	·5	23·9	536,714	1,363,913	·09	·04	21·6	9,190,304	24,953,532	1·7	1·5	23·6

In 1840 the commission on Money Orders was reduced as follows:—
For any sum not exceeding 2*l.*, from 6*d.* to 3*d.* | For any sum above 2*l.*, and not exceeding 5*l.*, from 1*s.* 6*d.* to 6*d.*

Rates of Commission up to 1871.

	s.	d.
For sums not exceeding 2*l.* -	0	3
„ above 2*l.*, but not exceeding 5*l.* - - -	0	6
„ above 5*l.*, but not exceeding 7*l.* - - -	0	9
„ above 7*l.*, but not exceeding 10*l.* - - -	1	0

Rates of Commission from 1871 to 31st December 1877.

	s.	d.
For sums under 10*s.* -	0	1
„ of 10*s.* and under 1*l.* - - - -	0	2
„ of 1*l.* „ 2*l.* - - - -	0	3
„ of 2*l.* „ 3*l.* - - - -	0	4
„ of 3*l.* „ 4*l.* - - - -	0	5
„ of 4*l.* „ 5*l.* - - - -	0	6
For sums of 5*l.* and under 6*l.* - - -	0	7
„ of 6*l.* „ 7*l.* - - - -	0	8
„ of 7*l.* „ 8*l.* - - - -	0	9
„ of 8*l.* „ 9*l.* - - - -	0	10
„ of 9*l.* „ 10*l.* - - - -	0	11
„ of 10*l.* -	1	0

Rates of Commission from 1st Jan. 1878 to 31st Aug. 1886.

	d.
For sums under 10*s.* -	2
„ „ of 10*s.* and under 2*l.* - - - - -	3
„ other sums, as in the preceding Table.	

Present rates of Commission.

	s.	d.
For sums not exceeding 1*l.* -	0	2
„ above 1*l.* and not exceeding 2*l.* - -	0	3
„ above 2*l.* and not exceeding 4*l.* - -	0	4
„ above 4*l.* and not exceeding 7*l.* - -	0	5
„ above 7*l.* and not exceeding 10*l.* - -	0	6

APPENDIX K.—*continued.*

Money Orders—*continued.*

A STATEMENT showing the NUMBER and AMOUNT of MONEY ORDERS issued by and for other GOVERNMENT DEPARTMENTS, and the METROPOLITAN POLICE, during the year ended 31st March 1895.*

	Number.	Amount.
		£
Admiralty, Bills Branch	35,605	127,693
„ Greenwich Hospital	4,467	5,409
„ Naval Allotments	158,428	219,832
„ „ Pensions	115,479	830,419
Board of Trade, Bankruptcy	81,298	50,690
„ „ Pensions	8,915	8,224
Civil Service Commission	1,318	5,171
Education Office, England	5,479	75,222
„ „ Scotland	357	3,832
India Office	2,215	10,205
Inland Revenue	210,231	484,803
Metropolitan Police	9,597	126,471
Office of Works	9,829	25,978
Science and Art Department	1,836	7,133
War Office	639,917	2,353,597
H.M.S. Alert	222	603
„ Monarch	424	1,084
Excise Duties	362,104	1,356,346
Legacy and Succession	13,889	78,471
Public Works, Ireland	556	887
	1,662,166	5,772,070

* No payment for the services rendered is received from any of the Government Departments, except the India Office, which pays two-thirds commission. The Metropolitan Police also pays two-thirds commission.

APPENDIX K.—*continued.*

Money Orders—*continued.*

Year.	COLONIAL ORDERS.											
	Issued in the United Kingdom.				Issued in the Colonies.				Total.			
	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.
		£				£				£		
1885-86 - - -	55,428	196,475	11·5	10·4	303,034	1,176,131	5·3	8·3	358,462	1,372,606	6·2	8·6
1886-87 - - -	61,542	220,240	11·	12·	301,739	1,108,169	Decrease. ·4	Decrease. 6·	363,281	1,328,409	1·4	Decrease. 3·2
1887-88 - - -	67,768	242,344	11·	10·4	330,202	1,195,994	Increase. 9·4	Increase. 8·	397,970	1,438,338	9·5	Increase. 8·2
1888-89 - - -	74,085	268,407	9·3	10·7	350,902	1,252,606	6·2	4·7	424,987	1,521,013	7·	6·
1889-90 - - -	81,717	306,344	10·3	10·6	371,385	1,325,272	5·8	6·	453,102	1,631,616	6·6	7·2
1890-91 - - -	86,191	315,316	5·4	2·9	382,527	1,342,786	3·	1·3	468,718	1,658,102	3·4	1·6
1891-92 - - -	92,554	332,411	7·3	5·4	387,072	1,323,670	1·1	Decrease. 1·4	479,626	1,656,081	2·3	Decrease. ·1
1892-93 - - -	103,181	365,394	11·4	9·9	382,755	1,269,936	Decrease. 1·1	4·	485,936	1,635,330	1·3	1·2
1893-94 - - -	117,425	430,364	13·8	17·7	398,051	1,337,337	Increase. 3·9	Increase. 5·3	515,476	1,767,701	Increase. 6·1	Increase. 8·
1894-95 - - -	123,955	427,288	5·5	Decrease. ·7	394,607	1,284,530	Decrease. ·8	Decrease. 3·9	518,562	1,711,818	·5	Decrease. 3·1

APPENDIX K.—*continued.*

Money Orders—*continued.*

Year.	FOREIGN ORDERS.											
	Issued in the United Kingdom.				Issued Abroad.				Total.			
	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.	Number.	Amount.	Increase per cent. on Number.	Increase per cent. on Amount.
		£				£				£		
1885-86 - - -	215,844	532,528	4·4	4·7	385,781	951,942	6·4	3·3	601,625	1,484,470	5·7	3·8
1886-87 - - -	224,904	552,864	4·2	3·8	462,287	1,210,620	20·	27·1	687,191	1,763,484	14·2	20·
1887-88 - - -	245,151	598,238	9·	8·2	548,595	1,415,874	18·7	17·	793,746	2,014,112	15·5	14·2
1888-89 - - -	261,457	643,439	6·6	7·6	593,090	1,495,951	8·1	6·	854,547	2,139,390	7·7	6·2
1889-90 - - -	282,108	692,631	8·	7·6	611,184	1,508,241	3·	8·	893,292	2,200,872	4·5	3·
1890-91 - - -	288,331	720,380	2·2	4·	639,320	1,591,638	4·6	5·5	927,651	2,312,018	3·8	5·
1891-92 - - -	298,021	746,139	3·3	3·5	662,407	1,643,845	3·6	3·2	960,428	2,389,984	3·5	3·
1892-93 - - -	301,535	741,470	1·1	Decrease ·6	692,415	1,688,342	4·5	2·7	993,950	2,429,812	3·4	1·6
1893-94 - - -	317,806	797,377	5·3	Increase. 7·5	663,558	1,580,715	Decrease. 4·1	Decrease. 6·3	981,364	2,378,092	Decrease. 1·2	Decrease. 2·1
1894-95 - - -	322,153	786,883	1·3	Decrease. 1·3	654,187	1,470,894	1·4	6·9	976,340	2,257,777	·5	5·

Money Orders—*continued.*

TABLE shewing the AMOUNT (to the nearest Pound) of MONEY ORDER TRANSACTIONS between the UNITED KINGDOM and the COLONIES in each of the past Ten Years.

Year.	Africa, South and West.		Australia.		British America.		Cape Colony.		India.		New Zealand.		West Indies.		Other Colonies and Packet Agencies.		TOTAL.	
	Issued in the U.K.	Issued in Africa.	Issued in the U.K.	Issued in Australia.	Issued in the U.K.	Issued in America.	Issued in the U.K.	Issued in Cape Colony.	Issued in the U.K.	Issued in India.	Issued in the U.K.	Issued in New Zealand.	Issued in the U.K.	Issued in the W. Indies.	Issued in the U.K.	Issued in Colonies.	Issued in the U.K.	Issued in Colonies.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1885-86	4,433	83,024	61,573	346,045	62,641	164,025	11,406	83,785	16,807	174,743	20,258	93,343	6,420	131,629	12,937	98,937	196,475	1,176,131
1886-87	5,433	76,128	69,272	343,628	63,547	176,859	11,897	82,299	26,279	144,121	22,615	86,346	7,615	160,892	13,582	137,896	220,240	1,108,169
1887-88	4,844	74,129	78,927	340,300	66,310	199,512	11,108	89,763	34,694	138,240	24,385	82,681	8,161	206,648	13,915	64,721	242,344	1,195,994
1888-89	6,789	68,982	78,003	371,628	74,637	223,048	11,709	105,135	51,321	132,633	23,654	75,372	7,979	221,212	14,315	54,589	268,407	1,252,606
1889-90	7,348	82,529	82,394	356,436	79,859	221,573	14,575	142,550	72,926	150,296	23,474	72,923	9,276	202,064	16,481	96,851	306,344	1,325,272
1890-91	9,325	91,985	87,255	346,337	78,773	215,598	16,780	165,064	70,213	180,645	24,586	70,710	10,019	196,251	18,365	76,196	315,316	1,342,786
1891-92	10,476	92,878	91,322	344,196	83,883	215,723	19,253	184,756	73,025	142,322	25,522	73,630	10,245	200,151	18,685	70,014	332,411	1,323,670
1892-93	12,051	91,119	103,822	294,894	84,417	215,513	23,730	207,179	80,344	127,077	25,662	74,276	10,813	201,666	19,555	58,212	365,394	1,269,936
1893-94	13,377	86,504	148,702	265,881	92,845	215,136	29,328	243,650	84,228	167,933	29,933	78,466	11,863	216,888	20,088	62,879	430,364	1,337,337
1894-95	12,224	95,646	124,692	228,484	102,887	193,274	35,060	279,433	89,405	143,257	30,363	72,688	11,496	207,409	21,156	64,339	427,288	1,284,530

Money Orders—*continued.*

TABLE showing the AMOUNT (to the nearest Pound) of MONEY ORDER TRANSACTIONS between the UNITED KINGDOM and FOREIGN COUNTRIES in each of the past Ten Years.

Year.	Austria.		Belgium.		Denmark.		Egypt.		France.		Germany.		Italy.		Japan.		Hungary.	
	Issued in the U.K.	Issued in Austria.	Issued in the U.K.	Issued in Belgium.	Issued in the U.K.	Issued in Denmark.	Issued in the U.K.	Issued in Egypt.	Issued in the U.K.	Issued in France.	Issued in the U.K.	Issued in Germany.	Issued in the U.K.	Issued in Italy.	Issued in the U.K.	Issued in Japan.	Issued in the U.K.	Issued in Hungary.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1885–86 -	3,206	3,498	20,165	34,664	8,062	10,617	4,001	49,350	98,251	132,117	158,757	89,946	37,625	21,379	275	2,089	361	533
1886–87 -	7,960	6,980	22,549	36,374	8,914	9,873	3,908	33,827	103,989	136,035	161,424	71,950	39,532	102,258	354	1,268	1,058	6,656
1887–88 -	9,583	10,656	23,698	38,249	10,640	9,609	3,307	23,929	111,036	139,204	169,109	102,858	38,238	76,094	303	1,334	2,251	1,628
1888–89 -	10,936	10,686	23,992	44,448	11,878	11,780	2,996	20,263	113,033	146,631	172,995	107,327	41,226	34,654	414	1,441	3,324	2,094
1889–90 -	13,657	12,007	24,354	42,103	13,390	12,447	3,643	21,123	125,500	151,938	178,295	113,992	46,717	26,125	449	1,657	2,556	2,394
1890–91 -	15,654	13,458	26,640	44,249	14,482	11,755	3,232	23,482	127,733	155,378	186,217	119,092	52,178	35,702	571	2,692	4,090	2,545
1891–92 -	17,737	13,735	26,126	48,834	16,269	14,312	3,295	25,341	131,199	164,861	192,097	127,964	50,566	56,357	552	1,534	5,635	3,538
1892–93 -	20,546	16,778	28,017	49,471	15,311	14,585	3,531	25,617	126,487	156,554	191,345	133,846	45,430	44,699	526	1,212	8,002	4,436
1893–94 -	26,105	19,869	28,113	50,371	16,062	15,805	4,042	28,495	121,916	154,938	183,708	138,218	36,718	21,168	825	1,054	9,084	5,036
1894–95 -	27,815	20,259	31,345	49,101	15,134	15,029	4,654	26,241	122,597	157,831	179,958	144,550	38,256	16,707	1,063	1,180	5,844	5,546

Money Orders—*continued.*

TABLE showing the AMOUNT (to the nearest Pound) of MONEY ORDER TRANSACTIONS between the UNITED KINGDOM and FOREIGN COUNTRIES in each of the past Ten Years—*continued.*

Year.	Iceland, and Danish W. Indies.		Netherlands, and Dutch E. Indies		Norway.		Portugal.		Sweden.		Switzerland.		Tunis.		United States.		TOTAL.	
	Issued in the U.K.	Issued in Iceland. & D.W.I.	Issued in the U.K.	Issued in Netherlands and Dutch E. Indies.	Issued in the U.K.	Issued in Norway.	Issued in the U.K.	Issued in Portugal.	Issued in the U.K.	Issued in Sweden.	Issued in the U.K.	Issued in Switzerland.	Issued in the U.K.	Issued in Tunis.	Issued in the U.K.	Issued in U.S.	Issued in the U.K.	Issued Abroad.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1885–86	31	3,861	8,772	14,750	17,758	2,694	1,780	2,783	12,366	5,799	25,381	16,107	—	—	135,550	561,775	532,528	951,942
1886–87	218	7,383	9,807	15,417	18,474	2,930	2,187	3,207	13,488	6,001	25,854	16,518	—	—	133,262	729,940	552,864	1,210,620
1887–88	103	8,530	10,638	16,819	22,461	2,974	4,142	3,415	15,449	6,525	28,417	18,047	—	—	148,410	956,003	598,238	1,415,874
1888–89	556	19,767	11,637	16,534	26,663	3,142	3,845	4,029	21,234	6,410	28,370	19,146	—	—	170,217	1,047,619	643,439	1,495,951
1889–90	680	6,226	12,870	19,314	28,506	4,345	5,176	4,498	25,753	7,383	31,273	22,212	30	217	180,026	1,060,260	692,631	1,508,241
1890–91	436	4,867	15,008	20,963	27,350	6,176	6,291	3,790	26,371	8,586	32,045	21,685	142	279	181,393	1,115,789	720,380	1,591,638
1891–92	558	5,117	16,651	23,252	24,632	6,677	2,902	11,145	27,942	8,876	32,756	22,402	87	317	196,430	1,107,282	746,139	1,643,845
1892–93	665	5,537	18,928	23,522	25,551	7,203	1,735	—†	27,598	9,904	32,674	21,842	124	561	194,224	1,169,499	741,470	1,688,342
1893–94	551	4,298	19,987	24,971	27,526	8,691	1,190	—	30,664	11,895	32,175	23,743	177	540	257,170	1,066,306	797,377	1,580,715
1894–95	392	3,606	21,323	27,010	27,774	9,374	967	—	29,243	11,892	34,373	24,509	145	519	244,177	952,310	786,883	1,470,894

† The issue of Money Orders in Portugal on the United Kingdom is suspended.

—	*Roumania.		‡Luxemburg.	
	Issued in the U.K.	Issued in Roumania.	Issued in the U.K.	Issued in Luxemburg.
	£	£	£	£
1890–91	425	1,150	—	—
1891–92	598	2,302	—	—
1892–93	609	2,985	96	91
1893–94	650	4,745	714	572
1894–95	1,065	4,613	758	617

APPENDIX L.

Postal Orders.

TABLE showing the NUMBER and VALUE of POSTAL ORDERS issued to the PUBLIC from the commencement on the 1st January 1881 to the 31st March 1895.

	NUMBER OF EACH CLASS OF POSTAL ORDERS ISSUED.																TOTAL.	
	s. d. 1 0	*s. d.* 1 6	*s. d.* 2 0	*s. d.* 2 6	*s. d.* 3 0	*s. d.* 3 6	*s. d.* 4 0	*s. d.* 4 6	*s. d.* 5 0	*s. d.* 7 6	*s. d.* 10 0	*s. d.* 10 6	*s. d.* 12 6	*s. d.* 15 0	*s. d.* 17 6	*s. d.* 20 0	Number.	Value.
Quarter ended 31st March 1881	62,589	48,994	—	62,041	—	—	—	—	124,147	40,381	122,745	—	17,953	31,736	11,091	125,312	646,989	£ 292,150 *s.* 10 *d.* 0
1881-2 -	452,823	362,094	—	437,096	—	—	—	—	853,306	262,920	808,736	—	110,691	202,665	60,611	911,978	4,462,920	2,006,917 19 0
1882-3 -	948,678	759,105	—	825,198	—	—	—	—	1,463,620	449,229	1,330,098	—	181,832	318,769	97,345	1,606,454	7,980,328	3,451,284 0 6
1883-4 -	1,700,453	1,367,774	—	1,333,656	—	—	—	—	2,164,178	676,193	1,870,963	—	266,745	444,637	143,184	2,318,773	12,286,556	5,028,663 9 0
1884-5 -	1,407,937	1,003,609	922,180	1,371,127	796,783	406,848	844,563	319,550	3,036,013	902,384	2,916,248	394,789	51,489	818,697	27,476	3,611,521	18,831,164	7,885,347 9 0
1885-6 -	1,624,421	1,169,449	1,531,407	1,581,562	1,343,562	703,036	1,497,125	565,851	3,987,230	1,146,139	3,874,602	694,680	—	1,127,985	—	4,943,267	25,790,316	10,788,946 2 6
1886-7 -	2,225,587	1,471,775	1,909,349	1,907,160	1,691,524	912,717	1,920,846	742,332	4,795,124	1,376,281	4,538,650	896,960	—	1,328,869	—	5,891,528	31,608,711	12,958,939 19 6
1887-8 -	2,559,701	1,772,774	2,288,881	2,189,338	1,965,946	1,094,598	2,269,050	889,704	5,511,549	1,607,113	5,069,738	1,090,775	—	1,400,517	—	6,586,463	36,386,147	14,696,369 13 0
1888-9 -	2,856,289	2,047,593	2,593,854	2,427,739	2,181,063	1,240,596	2,539,921	1,005,489	6,046,886	1,804,163	5,514,842	1,234,668	—	1,635,049	—	7,154,169	40,282,321	16,112,079 15 0
1889-90 -	3,256,608	2,338,328	2,951,140	2,699,614	2,118,391	1,391,983	2,837,462	1,126,679	6,637,199	2,003,526	6,027,107	1,389,954	—	1,795,111	—	7,835,446	44,712,548	17,737,802 4 0
1890-91 -	3,699,150	2,631,736	3,340,251	2,998,441	2,616,391	1,525,144	3,096,381	1,240,370	7,154,497	2,185,815	6,457,535	1,513,512	—	1,938,908	—	8,443,634	48,841,765	19,178,367 8 0
1891-92 -	4,016,124	2,924,441	3,535,118	3,237,246	2,844,011	1,684,488	3,348,712	1,367,115	7,690,070	2,378,357	6,901,891	1,656,970	—	2,094,181	—	8,980,821	52,659,545	20,563,750 0 6
1892-93 -	5,589,891	3,119,158	3,778,475	3,416,793	3,030,251	1,789,359	3,560,649	1,494,194	8,101,497	2,529,813	7,124,315	1,764,128	—	2,174,989	—	9,117,156	56,590,668	21,345,153 10 6
1893-94 -	4,478,011	3,272,642	3,947,211	3,631,580	3,142,482	1,872,973	3,680,353	1,552,221	8,430,544	2,656,717	7,345,905	1,850,005	—	2,216,368	—	9,155,927	57,232,939	21,768,793 4 0
1894-95 -	4,838,447	3,539,495	4,301,678	3,930,679	3,356,712	1,997,239	3,894,072	1,673,433	8,924,330	2,841,307	7,684,938	1,978,193	—	2,304,452	—	9,416,103	60,681,078	22,759,282 11 0
	39,716,709	27,828,967	31 099,544	32,049,270	25,387,066	14,818,981	29,489,134	11,076,038	7,920,100	22,460,338	67,588,322	14,464,634	628,710	19,922,339	839,707	86,102,552	498,993,995	196,573,847 15 6

RATES OF POUNDAGE.

To 31st May 1884.	Poundage.	½*d.*	—	1*d.*	———	1*d.*	2*d.*	—	2*d.*									
———	Amount of Order -	*s. d.* 1 0	*s. d.* 1 6	*s. d.* 2 0	*s. d.* 2 6	*s. d.* 3 0	*s. d.* 3 6	*s. d.* 4 0	*s. d.* 4 6	*s. d.* 5 0	*s. d.* 7 6	*s. d.* 10 0	*s. d.* 10 6	*s. d.* 12 6	*s. d.* 15 0	*s. d.* 17 6	*s. d.* 20 0
From 1st June 1884	Poundage.	½*d.*	1*d.*											—	1½*d.*	—	1½*d.*	

Postal Orders for the sums of 12*s.* 6*d.* and 17*s.* 6*d.* were abolished on the 31st May 1884.
Postal Orders for the sums of 2*s.*, 3*s.*, 3*s.* 6*d.*, 4*s.*, 4*s.* 6*d.*, and 10*s.* 6*d.* were established on the 1st June 1884.

APPENDIX M.

Official Correspondence.

A STATEMENT showing the WEIGHT of CORRESPONDENCE carried for the following Public Offices, &c., in the Year ended the 31st March 1895.

NAMES OF OFFICES.	Correspondence. Weight in Ounces. England and Wales.	Scotland.	Ireland.	Total Weights.
	oz.	oz.	oz.	oz.
Admiralty	3,087,938	—	—	3,087,938
Attorney General	3,184	—	—	3,184
Board of Agriculture	1,681,211	—	—	1,681,211
Board of Supervision	—	67,456	—	67,456
Board of Trade	2,334,007	—	—	2,334,007
Cape of Good Hope, Agent General for	50,208	—	—	50,208
Census Office	66	—	—	66
Chancellor, The Lord	61,529	—	—	61,529
Charity Commissioners	255,952	—	—	255,952
Chelsea Hospital	61,725	—	—	61,725
Chicago Exhibition	17,298	—	—	17,298
Chief Secretary, Dublin Castle	130,519	—	741,079	871,598
Civil Service Commissioners	356,153	—	15,815	371,968
Clerk of the Parliaments	524,652	—	—	524,652
Colonial Office	611,142	—	—	611,142
Congested Districts Board	—	—	165,732	165,732
Constabulary of Ireland	—	—	364,621	364,621
Courts of Law and Justice, Scotland	—	37,048	—	37,048
Crown and Hanaper	—	—	8,023	8,023
Crown Office	—	68,432	—	68,432
Customs	1,119,411	—	7,785	1,127,196
Emigrants' Information Office	197,403	—	—	197,403
Exchequer and Audit Department	158,267	—	—	158,267
Exchequer Offices in Scotland	—	30,798	—	30,798
Foreign Office	445,007	—	—	445,007
Home Office	1,419,975	7,149	—	1,427,124
House of Commons	396,185	—	—	396,185
Inland Revenue	12,915,825	5,088,892	3,833,503	21,838,220
Irish Fisheries, Inspector of	—	—	153,460	153,460
Irish Land Commission	—	—	429,108	429,108
Loan Fund Board	—	—	12,934	12,934
Local Government Board	2,774,851	—	716,919	3,491,770
Local Marine Board	454,207	—	—	454,207
Lord Lieutenant and Private Secretary	—	—	35,931	35,931
Lunacy, Commissioners in	45,616	—	30,186	75,802
Merchant Seamen, Registrar of	566,550	—	—	566,550
Mint, The Royal	12,112	—	—	12,112
National Debt Office	93,776	—	—	93,776
Patent Office	735,183	—	—	735,183
Paymaster General	65,974	—	32,035	98,009
Prisons Board	—	—	219,141	219,141
Privy Council Office	2,486,436	—	—	2,486,436
Public Education	—	48,092	737,569	785,661
Public Works Loan Board	27,442	—	—	27,442
Record Office	11,413	—	4,443	15,856
Register House	—	94,969	—	94,969
Registrar General	895,969	281,673	380,002	1,557,644
Registrar of Friendly Societies	134,367	24,791	1,777	160,935
Registrar of Petty Sessions, Clerks	—	—	115,283	115,283
Science and Art Department	2,500,475	—	—	2,500,475
Scotch Education Department	417,337	—	—	417,337
Secretary for Scotland	123,818	1,842	—	125,660
Solicitor General	1,244	—	—	1,244
Stationery Office	1,153,723	—	84,327	1,238,050
Supreme Court of Judicature	427,252	—	—	427,252
Surveys of the United Kingdom	—	—	204,676	204,676
Treasury	606,779	—	—	606,779
Valuation Office	—	—	90,210	90,210
War Office	4,146,738	27,260	658,297	4,832,295
Woods and Forests, Commissioners of	95,214	—	—	95,214
Works and Buildings, Commissioners of	235,596	—	537,993	773,589
TOTALS	43,839,729	5,778,402	9,580,349	59,198,980

APPENDIX N.

Private Wires.

STATEMENT showing the NUMBER of PRIVATE WIRE CONTRACTS, MILES of WIRE, and INSTRUMENTS, and the Net Additional Rentals in each of the last 10 Financial Years.

Financial Year.	Net Increase in each Financial Year.				Totals at end of each Financial Year.			
	Contracts.	Miles.	Instruments and Batteries.	Rentals.	Contracts.	Miles.	Instruments and Batteries.	Rentals.*
				£ s. d.				£ s. d.
1885–86 - -	122	919	208	5,615 5 9	3,407	16,255	9,179	126,498 2 8
1886–87 - -	93	317	—	† —	3,500	16,572	9,045	122,768 11 11
1887–88 - -	43	301	116	1,304 9 7	3,543	16,873	9,161	124,073 1 6
1888–89 - -	52	171	90	1,149 0 0	3,595	17,044	9,251	125,222 1 6
1889–90 - -	89	167	81	1,695 15 10	3,684	17,211	9,332	126,917 17 4
1890–91 - -	21	2,834	117	12,518 15 8	3,705	20,045	9,449	139,436 13 0
1891–92 - -	150	2,121	473	‡ —	3,855	22,166	9,992	133,257 10 11
1892–93 - -	§ —	662	196	3,555 15 10	§3,809	22,828	10,188	136,813 6 9
1893–94 - -	§ —	275	46	1,955 16 11	§3,705	23,103	10,234	138,769 3 8
1894–95 - -	4	106	107	1,318 9 9	3,709	23,209	10,341	140,087 13 5

* These amounts include rentals for certain lines leased to Cable Companies, and accounted for under that heading in the Revenue statement, Appendix R.
† The rates for double Wire Telephone Lines were reduced in 1886, and existing rentals were reduced accordingly.
‡ The rates were further reduced in 1891, consequent on the expiry of telephone patents.
§ The decrease is due to the abolition of Rentals for Telephone Trunk Lines, and the substitution of a system of payment per conversation.

APPENDIX O.

Inland Revenue Licenses.

NUMBER and DESCRIPTION of LICENSES issued by the POST OFFICE during the last Ten Years.

Year.	Brewers.			Dogs.	Male Servants at 15s. each.	Carriages.					Hackney Carriages.	
	At 9s. each.	At 6s. each.	At 4s. each.	At 7s. 6d. each.		At 42s. each.	At 21s. each.	At 15s. each.	At 10s. 6d. each.	At 7s. 6d. each.	At 15s. each.	At 7s. 6d. ach.
1885-86	5,732	23,062	62,603	724,888	101,331	72,997	191	192,350	—	624	13	—
1886-87	5,951	—	25,332	743,189	101,276	74,100	254	200,605	—	934	—	—
1887-88	5,757	—	19,172	783,731	107,571	78,283	252	212,160	—	1,025	—	—
1888-89	3,997	—	18,374	824,984	109,747	41,873	49,847	197,142	—	1,388	—	—
1889-90	5,937	—	17,346	882,717	113,037	31,404	57,670	199,330	295	1,319	—	—
1890-91	5,717	—	15,981	924,176	116,674	29,521	57,856	207,462	353	1,463	—	—
1891-92	5,142	—	14,328	975,500	117,997	29,079	56,202	208,438	331	1,565	—	—
1892-93	5,081	—	13,553	1,042,865	119,073	28,679	56,707	216,225	295	1,462	—	—
1893-94	4,479	—	11,656	1,105,007	118,653	27,946	55,055	217,758	256	1,438	—	—
1894-95	4,418	—	11,573	1,152,590	114,512	26,207	52,161	214,488	335	1,720	—	—

Inland Revenue Licenses—*continued.*

NUMBER and DESCRIPTION of LICENSES issued by the POST OFFICE during the last Ten Years—*continued.*

Year.	Armorial Bearings.		Guns at 10*s.* each.	Game.			Game Keepers at 40*s.* each.	Total Number.	Revenue.
	At 42*s.* each.	At 21*s.* each.		Red at 60*s.*	Blue and Green at 40*s.*	Occasional at 20*s.*			£ *s.* *d.*
1885-86	9,234	24,149	127,642	20,960	2,065	2,208	2,277	1,372,326	859,191 4 0
1886-87	8,965	24,381	123,176	20,921	2,172	2,398	2,355	1,335,959	849,288 14 6
1887-88	9,146	25,682	133,467	23,475	2,464	3,084	2,507	1,407,776	901,522 18 0
1888-89	9,282	25,983	138,206	23,552	2,624	2,885	2,860	1,449,694	884,483 14 0
1889-90	9,234	26,635	137,825	24,012	2,807	3,480	3,088	1,518,136	908,163 0 6
1890-91	9,400	27,207	155,652	27,458	2,884	3,526	3,302	1,588,632	943,319 1 0
1891-92	9,360	27 727	153,955	28,552	3,453	3,751	3,288	1,638,668	965,292 15 0
1892-93	9,166	28,632	157,546	29,604	3,232	4,206	3,553	1,719,869	1,002,685 15 0
1893-94	9,029	28,672	164,972	32,101	3,108	4,695	3,629	1,788,424	1,034,215 2 6
1894-95	8,385	28,085	169,712	31,708	3,114	4,388	3,632	1,827,028	1,038,856 6 6

APPENDIX P.

Gross and Net Revenue from Postage, Money Orders and Postal Orders in the last Ten Years.

Year.	Gross Revenue from Letters, Post Cards, Newspapers, Books, and Parcels.	Commission.		Total Postal Revenue.	Total Cost of Post Office Service.	Net Revenue.
		Money Order.	Postal Order.			
	£	£	£	£	£	£
1885–86 - - -	7,882,545	165,568	114,538	8,162,651	5,478,771	2,683,880
1886–87 - - -	8,180,888	142,290	139,389	8,462,567	5,871,510	2,591,057
1887–88 - -	8,403,760	133,446	159,879	8,697,085	5,925,568	2,771,517
1888–89 - - - -	8,790,876	129,063	176,523	9,096,462	6,056,588	3,039,874
1889–90 - - -	9,142,132	129,628	195,405	9,467,165	6,258,654	3,208,511
1890–91 - - - -	9,501,115	129,425	212,728	9,843,268	6,679,279	3,163,989
1891–92 - - -	9,824,123	130,231	228,936	10,183,290	7,134,592	3,048,698
1892–93 - - - -	9,971,073	131,184	242,096	10,344,353	7,518,597	2,825,756
1893–94 - - -	10,094,366	131,593	246,916	10,472,875	7,738,602	2,734,273
1894–95 - - -	10,355,464	131,772	260,778	10,748,014	7,978,284	2,769,730
Average Annual Net Revenue of first period of Five Years - - - - -					—	2,858,967
Ditto second period of Five Years - - - -					—	2,908,489

APPENDIX Q.

Expenditure in relation to Postage, Money Orders and Postal Orders in the last Ten Years.

Year.	EXPENDITURE.													
	COST of COLLECTION and DELIVERY, of MANAGEMENT, and of MONEY ORDER and POSTAL ORDER BUSINESS.					COST of CONVEYANCE of MAILS.								
	Salaries, Wages, Pensions, Travelling Allowances, Poundage on Sale of Stamps, Commission on Money Orders and Postal Order Business, Cost of Uniform (Clothing, of Medical Attendance, of Substitutes during Holidays or Sickness, Law Charges and Incidental Expenses.	Manufacture of Postage Stamps, Post Cards, and Stamped Newspaper Wrappers.	Stationery.	Buildings and Repairs, Rents, Rates, Taxes, Fuel, and Light.	Total Cost of Collection, Delivery, and Management, and of Money Order and Postal Order Business.	Conveyance by Coaches, Carts, and Omnibuses.	Conveyance by Railways.	Mail Bags and Boxes, Tolls, and Ferriage, Apparatus for Exchange of Bags conveyed by Railway, and Miscellaneous Expenses.	Conveyance of Mails by Packets under Contract, and by Private Ships.	Conveyance of Mails over Isthmuses of Suez and Panama and in other Foreign Parts, and Salaries of Admiralty Agents and other Officers in charge of Foreign and Colonial Mails.	Total Cost of Conveyance.	Conveyance of Savings Bank Correspondence.	Net Cost of Conveyance.	Total Cost of Post Office Service.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1885-86	3,222,229	154,270	52,743	234,234	3,663,476	280,453	838,010	64,542	658,201	15,559	1,856,765	41,470	1,815,295	5,478,771
1886-87	3,120,136	153,987	62,840	397,070	4,034,033	299,727	870,936	64,595	626,805	17,837	1,879,900	42,423	1,837,477	5,871,510
1887-88	3,560,712	158,849	55,793	297,543	4,112,927	306,642	880,220	78,492	571,625	21,428	1,858,407	45,766	1,812,641	5,925,568
1888-89	3,718,145	165,029	53,955	252,637	4,189,747	299,794	903,643	76,233	627,018	10,003	1,916,691	49,850	1,866,841	6,056,588
1889-90	3,820,068	151,464	59,317	321,615	4,352,164	304,777	905,968	71,750	665,375	9,158	1,957,028	50,838	1,906,190	6,258,654
1890-91	4,088,480	165,285	60,064	345,538	4,659,367	317,616	920,164	74,731	752,691	7,704	2,072,906	52,994	2,019,912	6,679,279
1891-92	4,415,337	159,372	75,592	502,108	5,152,409	329,965	934,179	84,281	679,827	8,444	2,036,696	54,513	1,982,183	7,134,592
1892-93	4,762,575	185,522	76,170	424,290	5,448,557	343,805	951,909	100,345	722,082	9,199	2,127,340	57,300	2,070,040	7,518,597
1893-94	5,018,417	157,171	78,224	375,885	5,629,697	354,296	998,884	97,753	710,585	8,308	2,169,826	60,921	2,108,905	7,738,602
1894-95	5,223,907	150,179	79,928	388,435	5,842,449	361,536	995,894	89,140	747,408	7,729	2,201,707	65,872	2,135,835	7,978,284

APPENDIX R.

Gross and Net Revenue derived from the Telegraph Service in the last Ten Years.

Year ended 31st March.	Gross Revenue from Telegrams and from Wires rented by Cable Companies, &c.	News Produce and Special Wire Rentals.	Private Wire Rentals.	Miscellaneous.	Total Revenue collected. (*a*.)	Payments out		Total Telegraph Revenue.	Working Expenses charged to the Telegraph Vote. (*c*)	Net Revenue.
						To Cable Companies, &c. (*b*)	For Telegram Moneys refunded, &c.			
	£	£	£	£	£	£	£	£	£	£
1886	1,708,976	103,415	100,802	74,772	1,987,965	226,174	3,622	1,758,169	1,733,105	+ 25,064
1887	1,757,715	111,150	96,998	83,786	2,049,649	189,962	4,001	1,855,686	1,939,764	− 84,078
1888	1,852,743	113,688	98,976	88,788	2,154,195	190,404	4,385	1,959,406	1,928,159	+ 31,247
1889	2,013,448	113,546	99,135	99,129	2,325,268	220,971	10,249	2,094,048	1,969,096	+ 124,952
1890	2,330,709	113,805	103,720	112,366	2,660,600	322,148	12,737	2,325,715	2,179,921	+ 145,794
1891	2,489,974	112,261	99,377	110,759	2,812,371	390,860	4,820	2,416,691	2,265,338	+ 151,353
1892	2,533,048	119,527	83,680	130,543	2,866,798	353,877	4,783	2,508,138	2,507,012	+ 1,126
1893	2,594,328	121,703	93,893	115,797	2,835,721	344,570	4,360	2,486,791	2,567,018	− 80,227
1894	2,542,203	124,971	93,728	130,425	2,891,327	352,739	4,324	2,534,264	2,641,020	− 106,756
1895	2,599,729	118,371	95,008	145,911	2,959,019	355,677	4,357	2,598,985	2,675,339	− 76,354

(*a*) The revenue shown in this Table is the amount actually brought to account in each year.
(*b*) The payments to Cable Companies, &c. represent the sums actually paid in each year.
(*c*) The working expenses are those shown in the Appropriation Accounts of the Post Office Telegraphs Vote, and do not include the Telegraph Expenditure charged to the Votes of other Departments, for which *see* Appendix S.
Note.—The initial charge for Telegrams was reduced from one shilling to sixpence on the 1st October of 1885.
The revenue shown in the table on page 30 includes the value of work done for other Government Departments amounting to 47,429*l*. On the other hand, the expenditure shown on the same page includes a sum of 124,990*l*. expended by other Departments on account of the Telegraph Service.

APPENDIX S.

Expenditure in relation to Telegraphs in the last Ten Years.

Year.	Expenditure.						
	Working Expenses charged to the Telegraph Vote, according to the Appropriation Account.	Manufacture and Issue of Stamps used on Telegrams.	Stationery.	Buildings.	Auditing of Telegraph Accounts by Exchequer and Audit Department.	Rates and Contributions in lieu of Rates paid by Treasury.	Total Cost of Telegraph Service.
	£	£	£	£	£	£	£
1885–86 - -	1,733,105	237	31,391	64,353	2,161	1,155	1,832,402
1886–87 - -	1,939,764	334	35,259	53,977	2,193	1,105	2,032,632
1887–88 - -	1,928,345	352	35,088	31,478	2,634	1,136	1,999,033
1888–89 -	1,969,324	377	30,937	36,774	2,825	1,124	2,041,361
1889–90 - -	2,179,921	405	33,295	62,386	1,903	1,076	2,278,986
1890–91 - -	2,265,338	425	29,692	90,374	1,641	1,111	2,388,581
1891–92 - -	2,507,012	420	36,652	88,946	1,688	1,177	2,635,895
1892–93 - -	2,567,019	413	37,145	85,950	1,650	817	2,692,994
1893–94 - -	2,641,020	411	37,048	68,934	1,676	8,556	2,757,645
1894–95 - -	2,675,339	398	37,000	76,563	1,753	9,276	2,800,329

APPENDIX T.

Cumulative Account showing the Fluctuations Balances

	Year ending											
	1885.			1886.			1887.			1888.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Value of Stores in Depôts at commencement of year	211,762	11	10½	215,329	7	8¼	212,183	10	1½	226,786	7	9½
Value of Stores purchased during year, including wages for completing Stores	240,987	8	3½	152,775	7	1	146,498	5	4	142,256	17	10½
Value of Stores returned into Stock under the following Sub-heads:—												
C[8] Maintenance	173,145	10	6¾	136,181	19	4½	115,468	16	5½	137,908	5	0½
C[9] Gas, &c.	—			—			—			—		
C[11] Maintenance [Ships]	60	1	7½	47	9	0¾	3	9	3¾	7	15	2½
O[1] Extensions	504	17	8¾	452	18	0	375	14	6¾	2,085	3	11
O[2] Re-arrangements	39,005	19	10¾	59,986	1	7½	18,917	6	8¾	16,083	6	8¾
O[3] Private Telegraphs	10,456	4	0	13,470	0	4½	13,120	14	1½	19,550	17	11½
O[4] Works executed for Rly. Co.'s, &c.	697	16	6½	325	7	2	607	9	2½	663	13	7½
O[5] Government Dept[l]. Telegraphs	264	0	5¾	266	13	4	153	3	8½	285	12	10½
O[6] Coast Communications	—			—			—			—		
A[4] Losses by default, fire, &c.	—			—			—			—		
E[4] Electric lighting of West Chief Offices	—			—			—			—		
G[6] Fuel and Light	—			—			—			—		
Extra receipts	—			—			—			—		
L Stores (Morse and Wheatstone Paper, &c.)	—			—			—			—		
Postal G[8] Incidental Expenses	—			—			—			—		
A[13] Gas and Electric Light (G.P.O. East, &c.)	—			—			—			—		
E[5] Fuel and Light (P.O.S.B.)	—			—			—			—		
G[4] Supply and Repair of Mail Bags, &c.	—			—			—			—		
C[5] Fuel and Light (Provincial)	—			—			—			—		
C[13] Fuel and Light (Scotland)	—			—			—			—		
Special Account (Western Highlands and Islands Extension)	—			—			—			—		
Telephone Trunk Lines	—			—			—			—		
Lightship Communication Account	—			—			—			—		
Total	676,884	10	11½	578,835	8	8½	507,328	9	6½	545,628	0	11½

APPENDIX T.

in the Consumption of Telegraph Stores, and the in Depôts.

March 31st.

1889.	1890.	1891.	1892.	1893.	1894.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
205,364 17 0¼	211,542 16 1¼	238,865 9 3½	243,403 15 6½	239,011 6 10	305,883 3 3¼
142,512 15 8½	173,849 15 7½	190,214 17 5½	280,287 2 2½	287,353 6 5¼	355,558 0 10½
138,085 3 10½	116,566 10 1½	85,926 16 9½	90,516 11 9	101,515 11 8¼	110,493 11 5½
—	—	—	—	3 0 0	—
28 3 2	16 5 9¼	26 10 8¼	35 19 7	124 7 3	65 1 0
840 5 0¼	657 5 2¼	618 12 11½	1,111 3 0	1,459 0 10	2,098 17 4½
18,710 11 4½	17,274 6 7¼	15,143 1 3	13,255 18 7	17,376 1 2	4,399 16 6
15,174 6 4	12,226 5 8	12,424 19 11	16,678 13 3½	11,211 7 0	9,270 14 2½
601 14 6	757 7 3¼	768 2 6½	1,745 18 0	1,550 13 5½	1,366 13 4
253 12 10½	370 1 1	273 3 11	796 15 3½	1,296 5 1	1,011 10 11
—	—	—	—	447 4 0½	1,044 2 3½
0 2 6	4 0 0	—	816 15 9	—	—
96 17 6	188 1 0	1 4 0	32 19 11½	160 2 4½	32 18 3½
—	—	—	6 13 2	3 8 7½	34 5 2
0 1 3	0 0 7	1 7 0	—	—	—
—	—	—	—	0 8 4	5 6 3
2 10 0	21 10 0½	3 6 10½	17 4 10	5 11 6	4 2 9
—	—	28 4 2	120 0 11½	445 16 2½	473 0 9½
—	—	0 4 4½	7 3 11	166 0 3½	192 19 2½
—	—	11 12 3½	140 5 9	20 12 3	—
—	—	—	2 13 2	18 2 10	3 18 9
—	—	—	—	—	21 0 0
—	—	—	194 13 3	16 9 7½	—
—	—	—	—	1,491 11 10½	21,716 19 2½
—	—	—	—	—	15 10 6
521,671 1 2½	533,474 5 3	544,307 13 6	649,170 8 0	663,676 7 9½	814,196 12 1¼

APPENDIX T.—*continued.*

Cumulative Account showing the Fluctuations Balances in

	Year ending											
	1885.			1886.			1887.			1888.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Value of Stores issued under the following Sub-heads :—												
C[3] Maintenance	237,281	5	8½	209,045	10	6	196,094	6	7	237,192	19	8½
C[11] „ [Ships]	1,288	5	3½	805	11	4½	519	2	6½	700	15	7½
O[1] Extensions	6,589	9	8½	5,814	5	10½	6,409	4	0½	7,567	10	2
O[2] Re-arrangements	177,877	0	5½	112,853	4	11	51,569	16	8½	49,562	14	10½
O[3] Private Telegraphs	34,184	13	3½	34,777	6	8½	21,103	12	4½	41,892	2	4½
O[4] Works executed for Rly. Co.'s, &c.	3,199	2	5½	1,560	16	10½	1,622	18	7	1,941	7	3½
O[5] Government Deptl. Telegraphs	1,135	6	5	1,794	17	4½	1,823	6	2½	1,212	0	11½
O[6] Coast Communications	—			—			—			—		
Losses by default, fire, &c.	—			—			224	6	8½	70	5	2½
E[4] Electric Lighting of West Chief Offices	—			—			1,175	8	0	123	7	7½
G[6] Fuel and Light	—			—			—			—		
L Stores (Morse and Wheatstone paper, &c.)	—			—			—			—		
C[9] Gas, Water, Fuel, &c.	—			—			—			—		
(Postal) A[13] Gas and Electric Light G.P.O. East, &c.	—			—			—			—		
C[5] Fuel and Light (Provincial)	—			—			—			—		
C[7] Incidental Expenses, &c.	—			—			—			—		
E[5] Fuel and Light (P.O.S.B.)	—			—			—			—		
E[17] New Buildings (P.O.S.B.)	—			—			—			—		
G[8] Supply and repair of Mail Bags, &c.	—			—			—			—		
G[8] Incidental Expenses (Mail Bags, &c.)	—			—			—			—		
C[19] Fuel and Light (Scotland)	—			—			—			—		
A[8] Water, Fire Insurance, &c.	—			—			—			—		
A[15] Stores	—			—			—			—		
Suspense Account	—			—			—			—		
War Office Suspense Account, Rifle Ranges	—			—			—			—		
„ „ „ Position Finding	—			—			—			—		
Special Account (Western Highlands and Islands Extension)	—			—			—			—		
Telephone Trunk Lines	—			—			—			—		
Lightship Communication Account	—			—			—			—		
Value of Stores in Depôts at end of year	215,329	7	8½	212,183	10	1½	226,786	7	9½	205,364	17	0½
Total	676,884	10	11½	578,835	3	8½	507,328	9	6½	545,623	0	11½

(Signed) CHAS. E. STUART,
Controller of Stores.

APPENDIX T.—*continued.*

in the Consumption of Telegraph Stores, and the Depôts—*continued.*

March 31st.

1889.	1890.	1891.	1892.	1893.	1894.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
213,678 15 1½	203,917 8 2½	171,023 5 8	196,250 6 9½	200,658 1 4½	208,781 11 3½
471 3 7	809 14 7½	1,063 13 2½	1,044 12 [illegible]	848 4 7½	909 19 11½
8,476 4 4	5,808 3 5½	6,966 18 9½	10,563 8 1	12,916 14 9	17,213 5 3½
52,006 19 4½	51,974 18 3½	65,768 13 7½	131,935 14 6½	38,217 7 5½	22,687 6 8
30,739 11 10	23,574 2 7	34,993 6 10½	37,840 6 5½	21,910 17 1½	20,279 17 9
2,131 17 11½	2,207 9 0½	4,912 8 2½	6,120 17 4	7,759 8 10½	5,608 0 9
2,159 8 10½	2,193 3 2½	4,239 10 0½	4,804 1 4	7,621 15 1½	5,960 12 2½
—	—	—	—	12,960 18 11	7,322 8 2
30 12 8	31 17 1	53 8 0	3,261 1 5½	21 3 0	16 5 2½
64 6 5½	328 16 0	1,579 1 11	620 5 9	1,429 5 7	1,766 19 11
—	4 9 8½	5 12 1½	316 16 11	371 2 1½	343 10 7½
—	4 3 4	28 18 4	1 9 8	17 19 5	23 0 2
—	—	—	2,160 10 5	3,808 5 6½	1,456 12 9½
—	1,220 7 4	7,514 9 0½	6,080 11 3½	8,135 7 0½	4,954 3 9½
—	1 18 4	20 19 5	704 3 2	565 4 8	685 7 11½
—	—	—	—	—	0 1 4
—	526 6 4½	864 17 3½	607 1 2½	1,106 7 3½	803 0 3
—	—	—	—	—	37 15 0
0½	1,145 11 3	1,046 16 11½	926 0 7½	840 4 4½	2,582 14 5½
7 10	859 5 1½	814 4 10	1,042 0 2½	2,173 10 2½	614 19 5½
—	0 0 7½	—	35 5 10	102 5 0	2,631 9 4½
—	—	—	1,208 2 0½	45 13 9	161 2 6½
—	—	—	—	—	8 5 9
—	1 1 5½	7 13 7½	6 6 11	5 16 4	—
—	—	—	—	—	2 1 10½
—	—	—	—	—	8,069 15 5½
—	—	—	4,659 18 5	538 17 7½	—
—	—	—	—	35,738 14 3½	179,583 0 1½
—	—	—	—	—	4,534 1 10½
211,542 16 1½	238,865 9 3½	243,403 15 6½	239,011 6 10	305,883 3 3½	317,159 2 0½
521,671 1 2½	533,474 5 3	544,307 13 6	649,170 8 0	663,676 7 9½	814,196 12 1½

(Signed) JAMES J. CARDIN,
Receiver and Accountant General.

APPENDIX U.

Extract from the Finance Accounts for the Year ended 31st March 1895.

Inserted by desire of the Select Committee on Estimates, Revenue Departments.

Detailed Statement of the Gross Receipts and Net Produce of the Revenue.

Post Office.

	£	s.	d.	£	s.	d.
Gross Receipts :						
From Postage Stamps sold by Postmasters in the United Kingdom -	11,271,088	5	1¼			
From Postage Stamps sold by Stamp Distributors of Inland Revenue -	250,579	15	9			
				11,521,668	0	10¼
From Postage collected by Country Postmasters - - -	21	0	0			
From Postage collected in the Metropolis - - - - -	125,782	9	9			
				125,803	9	9
From Postage collected for credit of Imperial Post Office by Foreign Offices - - - -	83,876	19	11½			
From Postage collected by Colonial Offices and Postmasters and Agents Abroad - - - -	50,600	9	0¼			
				134,477	8	11¾
From Commission on Money Orders -	131,772	4	9¾			
Ditto Postal Orders -	260,777	10	8			
				392,549	15	5¾
From Miscellaneous Receipts - -	-	-	-	33,738	15	10
				12,208,237	10	10¾
Payments out of Receipts :						
For Postage, &c. refunded - -	18,821	14	2¼			
To Inland Revenue Department -	525,880	0	0			
To Railway Companies, &c. on account of Parcel Post - - -	617,911	11	7			
For Postage collected for credit of Colonial Offices - - -	98,591	8	0¾			
For Postage collected for credit of Foreign Offices - - -	199,019	4	4			
				1,460,223	18	2
Net Receipts	-	-	£	10,748,013	12	8¾

General Post Office,
June 1895.

JAMES J. CARDIN,
Receiver and Accountant General.

APPENDIX U.—*continued.*

Telegraph Service.

	£	s.	d.	£	s.	d.
Gross Receipts:						
For transmission of Telegrams, &c. in Cash - - - -	697,105	17	1½			
For transmission of Telegrams, &c. in Stamps - - - -	2,261,913	10	4½			
				2,959,019	7	6
Payments out of Receipts:						
To Cable Companies, &c., Telegram Moneys refunded, &c., &c. - -	-	-	-	360,033	17	4½
Net Receipts - - £				2,598,985	10	1½

General Post Office,
June 1895.

JAMES J. CARDIN,
Receiver and Accountant General.

RAILWAY AND CANAL TRAFFIC ACTS, 1873 AND 1888.

(1894.)

SIXTH ANNUAL REPORT

OF THE

RAILWAY AND CANAL COMMISSION,

WITH

APPENDIX.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
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1895.

[C.—7721.] *Price 2d.*

REPORT.

MAY IT PLEASE YOUR MAJESTY,

WE, the Commissioners under the Railway and Canal Traffic Acts, humbly beg to make to Your Majesty a Report of our proceedings during the past year.

The jurisdiction which has been conferred on us by the Railway and Canal Traffic Act of last session, is a jurisdiction to hear and determine any complaint with respect to the unreasonableness of any rate or charge which from and after 1892 have been or shall at any time be increased. The Act gives us also jurisdiction, whenever merchandise is received or delivered by a railway company at any siding or branch railway not belonging to the company, and a dispute arises between the railway company and the consignor or consignee of such merchandise as to any allowance or rebate to be made from the rates in force, in respect that the railway company does not provide station accommodation or perform terminal services, to determine what would in such case be a reasonable and just allowance.

Another subject with which this Act deals, is that of costs, and it is provided that in proceedings before us, other than disputes between two or more companies, we shall not have power to award costs on either side, unless we are of opinion that either the claim or the defence has been frivolous and vexatious.

Lists of the applications made to the Court, and of the cases heard and of the working agreements submitted to us for approval, are given in the Appendix.

All which is humbly submitted to Your Majesty.

(Signed) R. HENN COLLINS.
JOHN TRAYNER.
JAMES MURPHY.
F. PEEL.
COBHAM.

March 1895.

[86150. Wt. 24339.

APPENDIX.

Applications before the Railway and Canal Commission in the Year ending 31st December 1894.

No.	Name of Case.	Nature of Application.	Remarks.
1	Darlaston Local Board *v.* London and North-western Railway Company.	For an order under section 2 of the Railway and Canal Traffic Act, 1854, to compel the defendants to run passenger trains on their railway between Wednesbury and James Bridge, and to re-erect the Darlaston passenger station.	Heard at the Royal Courts of Justice, London. The Court ordered and enjoined the defendants to afford all due and reasonable facilities for the receiving and forwarding and delivering of passenger traffic upon and from the said railway. Judgment of the Court reversed by the Court of Appeal on 9th July 1894.
2	Swansea Improvements and Tramways Company *v.* Swansea and Mumbles Railway Company. Sir John Jones Jenkins and others.	For a declaration that certain acts complained of constitute breaches and infringements of an order of the Railway Commissioners, dated 20th April 1880, and for an order and injunction restraining the defendants from committing the same or like breaches or infringements, and ordering them to pay to the applicants the penalties provided by the said order and 400*l.* damages.	Case pending. Motion for an interim injunction refused on the parties giving certain undertakings until the trial of the case.
3	Rhymney Railway Company *v.* Rhymney Iron Company.	1. For a declaration that the defendants are liable to pay, or in the alternative to contribute towards the expenses of the renewal or perfecting of certain junctions in connexion with the defendants' sidings and the applicants' railway, and for an order that the defendants pay to the applicants the amount of the said expenses, or a fair proportion thereof. 2. For a declaration that the defendants are liable to pay or in the alternative to contribute towards the expenses of (*a*) maintaining and (*b*) working the said junctions, and for an order that the defendants pay the said expenses or a proper contribution towards the same.	Heard at the Royal Courts of Justice, London. The Court held that the defendants were liable to pay to the applicants 400*l.*, being the cost of the works executed by them at such junction.
4	Foster and Company *v.* Great Northern Railway Company.	1. For an order enjoining the defendants to desist from giving an undue and unreasonable preference and advantage to any other coal factors, colliery owners, or coal merchants by giving a gratuity allowance or rebate of 3*d.* per ton to the said other coal factors, colliery owners, or coal merchants in respect of every ton of coal conveyed by the defendants over their line from Doncaster to Peterborough, and destined for stations on the lines of the Great Eastern Railway Company.	Case settled before trial.

No.	Name of Case.	Nature of Application.	Remarks.
		2. For damages in respect of the said undue and unreasonable preferences and advantages, and losses complained of. 3. For an order to determine the amount of damages to which the applicants may be entitled.	
5	Sheffield and South Yorkshire Navigation Company *v.* Manchester, Sheffield, and Lincolnshire Railway Company.	For an order determining the differences referred to the Court under the provisions of the Sheffield and South Yorkshire Navigation Act, 1889.	Case settled after being part heard at the Royal Courts of Justice, London.
6	Carrickfergus Harbour Commissioners and others *v.* Belfast and Northern Counties Railway Company.	1. For an order enjoining the defendants to desist from preferring the ports of Larne and Belfast to the port and harbour of Carrickfergus, and from subjecting such port and the traders thereat to undue and unreasonable prejudice by charging rates in respect of the traffic between various towns and places on the defendants' railway and the port and harbour of Carrickfergus, which, relatively to the distance travelled, are higher than the rates charged in respect of similar traffic carried between the same places and the ports and harbours of Larne and Belfast respectively. 2. For an order declaring that the uniform group rate charged or proposed to be charged by the defendants with respect to the ports and harbours of Larne, Belfast, and Carrickfergus creates, or would create, an undue preference against the port and harbour of Carrickfergus. 3. For an order enjoining the defendants according to their powers to afford a sufficient supply of waggons and all reasonable facilities for the receiving and forwarding of traffic to and from the port and harbour of Carrickfergus upon the railways belonging to or worked by the defendants.	Case pending.
7	North-eastern Railway Company and Scarborough and Whitby Railway Company.	Joint application, under section 9 of the Regulation of Railways Act, 1873, to decide whether certain works required on the Scarborough and Whitby Railway, owing to landslips, should be paid for by the owning Company, the Scarborough and Whitby Railway Company.	Heard at the Royal Courts of Justice, London. The Court determined that according to the true construction of the working agreement the expense incurred in executing the said works should be borne by the North-eastern Railway Company. Judgment of the Court affirmed by the Court of Appeal on 27th February 1894.
8	Gloucester Railway Carriage and Waggon Company *v.* Great Western Railway Company.	1. For an order enjoining the defendants from continuing to refuse to afford reasonable facilities for the receiving and forwarding of the applicants' traffic by refusing to allow a waggon of the applicants to pass upon the defendants' railway—although such waggon	After two days hearing at the Royal Courts of Justice, London, the proceedings were stayed, by consent, on the following terms, viz.:— (1.) That the re-construction of waggons

No.	Name of Case.	Nature of Application.	Remarks.
		had been recently put into thorough repair and was well constructed and in good condition and in every way fit for use—with safety upon the defendants' railway. The defendants refused to receive the said waggon or allow it to pass upon their railway on the ground that such waggon had not been repaired in accordance with certain regulations of the defendants. 2. For an order enjoining the defendants to desist from subjecting the applicants to an undue prejudice, and from unduly preferring themselves and other companies and persons who own or use waggons by permitting waggons of their own and of other companies and persons repaired since the date of the said regulations to pass over their railway which have not been repaired in accordance with, and do not comply with, the said regulations, and which would not be allowed so to pass if the said regulations were applied to them.	circular referred to in the application be withdrawn and a new re-construction circular issued in the form already agreed upon between the applicants and the defendants. (2.) That the defendants pay the applicants 300*l.* towards their costs.
9	Glamorganshire County Council *v.* Great Western Railway Company (No. 1).	Complaining that the defendants have contravened section 2 of the Railway and Canal Traffic Act, 1854, in monopolising the Ely Valley line for mineral and goods traffic to the exclusion of passenger and parcel traffic and applying for an order enjoining the defendants to afford all reasonable and proper facilities for passenger traffic upon the said line of railway, and not to give any undue or unreasonable preference to any description of traffic in any respect whatsoever, and not to offer any obstruction to the public desirous of using such line of railway for passenger traffic.	Heard at the Royal Courts of Justice, London. Application dismissed with costs.
10	Glamorganshire County Council *v.* Great Western Railway Company (No. 2).	Complaining that the defendants have contravened section 2 of the Railway and Canal Traffic Act, 1854, in monopolising so much of the Garw branch of the Llynvi and Ogmore Railway as lies between Pontycymmer and Blaengarw for mineral and goods traffic to the exclusion of passenger and parcel traffic, and applying for an order enjoining the defendants to afford all reasonable and proper facilities for passenger traffic upon the said branch railway, and not to give any undue or unreasonable preference to any description of traffic in any respect whatsoever, and not to offer any obstruction to the public desirous of using such branch railway for passenger traffic.	Heard at the Royal Courts of Justice, London. Application dismissed with costs.
11	Cowdenbeath Coal Company and other coalmasters in the county of Fife, and the Alloa Coal Company and the Clackmannan Coal Company *v.*	To determine differences which have arisen between certain coalmasters in the county of Fife and the county of Clackmannan and the North British and Caledonian Railway Companies as to the amount of the deductions to be allowed by the defendants	Heard at the Parliament House, Edinburgh. The Court held that— (1) the application against the Caledonian Railway Company should be dismissed with costs;

No.	Name of Case.	Nature of Application.	Remarks.
	North British Railway Company and Caledonian Railway Company.	from the rate for conveyance under paragraph 2 of the general conditions of the schedule of Maximum Rates and Charges, scheduled to the Railway Rates and Charges, No. 19 (Caledonian Railway, &c.), Order Confirmation Act, 1892, and paragraph 2 of the general conditions of the schedule of Maximum Rates and Charges, scheduled to the Railway Rates and Charges, No. 25 (North British Railway, &c.), Order Confirmation Act, 1892, in respect of merchandise, for the conveyance of which the defendants do not provide trucks.	(2) the general scale for traders' waggons should be proportioned to the rates, and not to mileage, and should not cease at any fixed point, and determined the sum by which the rates charged by the North British Railway Company to the applicants for the conveyance of their coal (other than coal sent for shipment at ports in the county of Fife) should be reduced by reason of the railway company not providing the trucks; (3) the amount by which the rates paid by such of the applicants as were coal masters in the county of Fife should be reduced by reason of the railway company not providing the trucks should be $3\frac{1}{2}d.$ per ton.
12	Nimmo & Company and others, coalmasters in the Airdrie, Slamannan, and Bathgate mineral districts *v.* North British Railway Company.	To determine certain differences which have arisen between certain coalmasters in the counties of Lanark, Linlithgow, and Stirling, and the North British Railway Company as to the amount of the deductions to be allowed by the defendants from the rate for conveyance under paragraph 2 of the general conditions of the schedule of Maximum Rates and Charges scheduled to the Railway Rates and Charges, No. 25 (North British Railway, &c.), Order Confirmation Act, 1892, in respect of merchandise, for the conveyance of which the defendants do not provide trucks.	Heard at the Parliament House, Edinburgh. The Court dismissed the application on the ground that there were not at the time of the hearing any such differences between the applicants and the defendants which could be determined by the Court under the proviso in paragraph 2 of the schedule to the Railway Rates and Charges, No. 25 (North British Railway, &c.), Order, 1892.
13	West Ham Corporation *v.* Great Eastern Railway Company.	For an order enjoining the defendants to provide free waterclosets at their stations within the borough of West Ham and to desist from making a charge for the use of all water closets at any of the said stations.	Case pending.
14	Solway Junction Railway Company *v.* Caledonian Railway Company and Glasgow and South-Western Railway Company.	For an order enjoining the Caledonian Railway Company, as the company working the applicants' line under agreement, efficiently to work the railway, including the Shawhill branch for passenger and coaching traffic, as part of a continuous line of railway communication, and to run thereon such trains as are required properly to develop the traffic of such continuous line of railway communication between places on the Glasgow and South-western Railway north of Annan and the Solway, the Maryport and the Cumberland Railways, and to afford due and reasonable facilities for receiving, forwarding, and delivering at Annan Junction, of through passenger and coaching traffic to and from the Solway Railway and the Glasgow and South-western Railway, the Maryport Railway, and the Cumberland Railways.	The Court (Lord Trayner, Sir Frederick Peel, and Viscount Cobham) heard and decided the question of law raised in the pleadings. The case was afterwards settled before the hearing on the merits.

No.	Name of Case.	Nature of Application.	Remarks.
15	Manchester Ship Canal Company *v.* Cheshire Lines Committee and Lancashire and Yorkshire Railway Company.	For an order enjoining the defendants to afford to the applicants reasonable facilities for the receiving, forwarding, and delivery of traffic brought by the applicants to the Cornbrook sidings of the Cheshire Lines Committee, and consigned to stations or sidings upon the railway of the Lancashire and Yorkshire Railway Company.	Motion for an interim injunction refused. Case settled before trial.
16	Town Council of the Borough of Maidstone. *v.* South-eastern Railway Company and London, Chatham, and Dover Railway Company.	1. For an order enjoining the defendants to establish through booking, and to afford reasonable facilities for the conveyance of excursionists from Maidstone to Hastings, Margate, Ramsgate, Folkestone, Dover, and other places on the sea coast, by the combined Chatham and Dover and South-eastern route at Ashford. 2. To modify and arrange the present service of trains between Maidstone and London so as to afford reasonable fecilities to persons having occasion to travel between those places for business purposes. 3. To establish through rates and to provide proper trains, and to afford all due and reasonable facilities for the use of their railways as a continuous line of communication for the conveyance of goods and parcels by the combined Chatham and Dover and South-eastern route at Ashford, between Maidstone and towns and places in East Kent.	Heard at the Royal Courts of Justice, London. The defendants (by consent) were respectively ordered and enjoined— 1. To give through booking for excursion traffic from Maidstone to Hastings, Margate, Ramsgate, Folkestone, Dover, and other places on the sea coast, by the combined Chatham and Dover and South Coast route at Ashford: 2. To book and invoice through and to afford all due and reasonable facilities for the use of their railways as a continuous line of communication for the conveyance of goods and parcel traffic between Maidstone and towns and places in East Kent, by the combined Chatham and Dover and South-eastern route at Ashford, such facilities to include the carriage, without transhipment, of all goods which shall be sent in trucks containing not less than one ton in each truck.
17	London County Council *v.* South-eastern Railway Company.	For an order enjoining the South-eastern Railway Company to afford reasonable facilities for the receiving, forwarding, and delivery of passenger traffic at their Spa Road Station, and for a proper train service for the reasonable accommodation of such traffic.	Case pending.
18	Shackleton and Son *v.* Leeds and Liverpool Canal Company.	For an order enjoining the defendants to desist from giving an undue preference to Messrs. Appleby & Co., carrying on business as millers, in competition with the applicants at Blackburn, by allowing a secret rebate to Messrs. Appleby & Co. of 6*d.* per ton on all grain carried by the defendants from Liverpool to the premises of Messrs. Appleby & Co., at Blackburn. The applicants also claimed 831*l.* in respect of the damage they had suffered in consequence of the said undue preference.	Case settled before trial, by the defendants paying an agreed sum in settlement of the applicants' claim.

No.	Name of Case.	Nature of Application.	Remarks.
19	Penyrorsedd Slate Quarry Company, Limited *v.* London and North-western Railway Company.	For an order enjoining the defendants to alter the gauge of the Nantlle Railway in such a manner as to make the said railway of the same gauge throughout, and to afford the applicants all reasonable facilities for the receiving, forwarding, and delivery of traffic upon the said railway. The defendants counterclaimed for 91*l.* 3*s.* 11*d.* in respect of tonnage tolls upon traffic coming to the applicants' premises conveyed over and upon the Nantlle Railway.	Heard at the Royal Courts of Justice, London. The Court dismissed the application, and as to the counterclaim found that 91*l.* 3*s.* 11*d.* was due to the defendants from the applicants.
20	Limerick and Kerry Railway Company *v.* Waterford and Limerick Railway Company.	To determine differences which had arisen between the applicants and the defendants as to alleged breaches of a workings agreement by the defendants.	Case settled in Court at the hearing at the Four Courts, Dublin, the terms of settlement being embodied in an order of the Court.
21	Chatterley Whitfield Collieries, Limited *v.* North Staffordshire Railway Company, London and North-western Railway Company, Cheshire Lines Committee, and the Manchester Ship Canal.	1. For an order requiring the defendants respectively to receive coal and slack from the sidings of the applicants at Chell and to forward the same *viâ* Macclesfield and Stockport, and to deliver the same on board ship at the Partington coal basin of the Manchester Ship Canal Company at the through rate of 2*s.* 6*d.* per ton, such rate to include the service of tipping by the Manchester Ship Canal Company at Partington. 2. For an order requiring the defendants respectively to receive coal and slack from the sidings of the applicants at Pinnox to forward the same *viâ* Sandbach and Northwich and to deliver the same on board ship at the Partington coal basin of the Manchester Ship Canal Company at the through rate of two sidings and 6*d.* per ton, such rate to include the service of tipping by the Manchester Ship Canal Company at Partington.	Case pending.
22	Londonderry Port and Harbour Board *v.* Great Northern Railway Company (Ireland).	1. For an order enjoining the defendants to desist from giving an undue preference to traders enjoying the terminal accommodation and services at the Londonderry Station, and enjoining the defendants not to subject the traders or any of them using the terminal accommodation provided by the applicants to any undue prejudice in respect thereof. 2. To distinguish how much of the rates charged for grain and flour is for conveyance on the railway and how much for terminal expenses, and to specify the nature and detail of such terminal expenses.	Application withdrawn.
23	North British Railway Company *v.* North-eastern Railway Company.	For an order enjoining the defendants to receive at Berwick certain trains run by the applicants to Berwick, and to forward such trains (except the engine) from Berwick over the lines of the defendants as continuous trains from Edinburgh *viâ* Berwick	Case part heard at the Royal Courts of Justice, London, and adjourned *sine die*.

No.	Name of Case.	Nature of Application.	Remarks.
		to Newcastle, York, and to the system of the Great Northern Railway Company; and also enjoining the defendants to deliver and hand over to the applicants at Berwick certain trains (except the engine) to be worked by the applicants from Berwick to Edinburgh as continuous trains from London, York, and Newcastle *viâ* Berwick to Edinburgh, and also enjoining the defendants to detach their engines from the last-mentioned trains at Berwick.	
24	Mansion House Association on Railway and Canal Traffic for the United Kingdom (Incorporated) *v.* London and South-western Railway Company.	For an order enjoining the defendants not to give any undue or unreasonable preference to foreign merchandise or to traders therein, and to desist from subjecting home merchandise or traders therein to any unreasonable prejudice or disadvantage, and also for an order enjoining them to make no difference in the tolls, rates, or charges made for or any difference in the treatment of home and foreign merchandise in respect of the same or similar services.	Case pending.
25	Rochdale Canal Company *v.* Calder and Hebble Navigation and Aire and Calder Navigation.	For an order fixing certain proposed through tolls for traffic passing to and from places on the applicants' canal from, to, or over the canals of the defendants or such other through tolls as may seem to the Court just and reasonable, and apportioning the through tolls between the applicants and the defendants.	Case pending.
26	Midland Railway Company *v.* Great Western Railway Company.	To decide a difference which had arisen between the applicants and the defendants as to whether the applicants were entitled to carry in their own trains over the defendants' line, either (*a*) between Abbotswood and Worcester, or (*b*) between Stoke and Worcester, and subsequently between Worcester and Hereford, traffic arising at places upon the applicants' system south of Abbotswood, and destined for some place upon or beyond the defendants' Worcester and Hereford line and *vice versâ*, upon the terms of statutory payment prescribed by a agreement made between the applicants and defendants.	Case pending.
27	Procter and others *v.* Shropshire Union Railways and Canal Company, Staffordshire and Worcestershire Canal Company, Company of Proprietors of the Birmingham Canal Navigations, and the London and North-western Railway Company.	For an order against the defendants to give to the applicants [illegible] reasonable facilities for forward[illegible] grain from Ellesmere Port to Birm[illegible]gham by the canals of the several defendants, so that the said canals may be used as a continuous line of communication at a toll of 2*s.* 9*d.* per ton exclusive of wharfage, or at such other toll as may seem to the Court just and reasonable.	Case pending.
28	Tate and Sons *v.*	For an order against the defendants to give to the applicants all reasonable facilities for forwarding refined sugar in bags or cases from Elles-	Case pending.

No.	Name of Case.	Nature of Application.	Remarks.
	Shropshire Union Railways and Canal Company, Staffordshire and Worcestershire Canal Company, Company of Proprietors of the Birmingham Canal Navigations, and the London and North-western Railway Company.	mere Port to Birmingham by the canals of the several defendants, so that the said canals may be used as a continuous line of communication at a toll of 3*s.* 3*d.* per ton exclusive of wharfage, or at such other toll as may seem to the Court just and reasonable.	
29	Mansion House Association on Railway and Canal Traffic for the United Kingdom (Incorporated) *v.* Great Western Railway Company.	Complaining that the defendants have increased their rates and charges for merchandise traffic between London and Bath, Exeter, Plymouth, Cardiff, and Hereford since December 31st, 1892, and that such rates and charges are unreasonable. For an order, under the Railway and Canal Traffic Act, 1894, enjoining the defendants to desist from increasing either directly or indirectly any rate or charge in respect of such traffic which was in force on the 31st day of December 1892, and to desist from charging the increased rates or charges.	Case pending.
30	Pidcock & Co., Limited *v.* Manchester, Sheffield, and Lincolnshire Railway Company.	1. To determine, under the provisions of section 4 of the Railway and Canal Traffic Act, 1894, what is a reasonable rebate from the defendants' Retford Station rates in respect of the applicants' traffic passing to or from their private siding. 2. For an order that the defendants may be enjoined to desist from charging to the applicants the same rates as are charged to such of their competitors as use the Retford Station. 3. For an order that the defendants do pay to the applicants in respect of the charges hitherto made to them by the defendants (which charges the applicants alleged to be illegal) the sum of 150*l.* by way of damages.	Case pending.
31	Plymouth Incorporated Chamber of Commerce *v.* Great Western Railway Company and London and South-western Railway Company.	That the defendants be directed to quote uniform rates of charge in respect of all goods traffic to and from the four principal harbours known as Millbay Docks, Sutton Harbour, Cattewater Harbour, and Stonehouse Pool, and that the Great Western Company be ordered to desist from giving undue preference to their own docks at Millbay and their stations at Sutton Harbour to the prejudice and disadvantage of Stonehouse Pool and Cattewater Harbour.	Case pending.
32	Evans and others *v.* Taff Vale Railway Company.	For an order enjoining the defendants— 1. Not to subject the applicants and the other traders and inhabitants of Mardy to any undue prejudice as compared with the traders and inhabitants of the other towns in the Rhondda Valley by reason of the non-delivery of goods and parcels at their houses or places of business. 2. To deliver without further cost at the houses or places of business	Case pending.

No.	Name of Case.	Nature of Application.	Remarks.
		of the consignees' goods consigned to the applicants at rates which include a charge for delivery. 3. To desist from giving to W. D. Underwood any undue preference in the carrying to and delivering at the houses or places of business of the applicants' good or parcels consigned to them over any agent or other person appointed by them to receive and deliver the said goods. 4. To pay 200*l.* damages.	
33	Burnard and Alger, Limited *v.* Great Western Railway Company and London and South-western Railway Company.	For an order directing the defendants to quote between the Cattewater Station and the stations of the Great Western Company situate within a radius of 40 miles from the Great Western Company's principal station at Plymouth the same rates for chemical manures, grain, guano, nitrate of soda, cement, coals, and pyrites, as are in force for the time being between those stations and the Sutton Harbour stations of the Great Western Company in respect of the like traffic, or such other through rates as to the Court shall seem reasonable and just.	Case pending.

List of Applications to the Railway and Canal Commission for approval of Working Agreements between 1st January and 31st December 1894.

1. Belfast and Northern Counties Railway Company
with
Limavady and Dungiven Railway Company.
Agreement approved.

2. Belfast and Northern Counties Railway Company
with
Draperstown Railway Company.
Agreement approved.

3. Killin Railway Company
with
Caledonian Railway Company.
Agreement approved.

4. West Carberry Tramway Company
with
The Committee of Management of the Skull and Skibbereen Tramways Company.
Agreement approved.

5. Waterloo and City Railway Company
with
London and South-western Railway Company.
Agreement approved.

ROYAL OBSERVATORY, EDINBURGH.

FIFTH

ANNUAL REPORT

OF THE

ASTRONOMER ROYAL FOR SCOTLAND.

1895.

Presented to both Houses of Parliament by Command of Her Majesty.

EDINBURGH:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE
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1895.

FIFTH ANNUAL REPORT

OF THE

ASTRONOMER ROYAL FOR SCOTLAND.

REPORT on the ROYAL OBSERVATORY, EDINBURGH, for the year ended 15th April 1895, presented to the Right Honourable Sir George Otto Trevelyan, Bart., M.P., Secretary for Scotland.

The past year has witnessed the completion of the outer walls and the greater part of the fittings of the new Observatory buildings. The cylindrical domes surmounting the east and west towers were erected by Sir Howard Grubb last summer, in abundant time to allow of their being covered with wood and copper before the winter set in; the copper work, both plain and ornamental, was done by Messrs. Ewart of London. The extreme plainness of the outline of the domes has been altogether removed by the addition of ornamental mouldings and pilasters of sheet copper. Now that the surface of the copper has received the green tint due to weathering, the production of which was hastened by washing with a saline solution, the domes present a most elegant appearance, the green blending harmoniously with the pale red of the sandstone masonry.

The cylindrical form was chosen for the domes as offering greater protection, both to the instruments and to the observer, than is afforded by the more usual hemispherical shape. The side shutter of the drum allows the observer to survey fully half of the sky without exposing the instrument to a sudden downpour of rain, while it affords considerable protection from wind and also from dew. Further protection from violent gusts is secured by an ingenious storm-shutter, which partly closes the side opening from below. The overhead shutter, by a telescopic arrangement, can be drawn back considerably beyond the zenith, without causing the tail of the shutter to project beyond the dome and thus offer dangerous hold for the wind. At present the painters are at work on the inside of the domes, and the final adjustment of the mechanism for moving the roof shutters has yet to be made. The smaller dome, the wall of which is very low, has still to be provided with an inner skirting, to check the violent uprush of air which occurs when the wind is high. Both domes will soon be ready for their respective instruments, which are expected to be in working order by the end of the summer.

The Library fittings are now finished and, like the gallery railing, have been painted white. About three-fourths of the books are already on the shelves, although still covered with the paper in which they were packed at Dunecht. As the room is heated by hot-water pipes and the air is very free from smoke in spite of the vicinity of the city, it is hoped that little trouble will arise from dust and grime; as an extra precaution two large presses are being glazed for the reception of the more valuable books and manuscripts.

In the Optical Room the carriages for the spectroscopic appliances are already in position on their insulated rails. The large Foucault Siderostat has been adapted to the latitude of Edinburgh, and a pavilion running on rails has been provided for it, while the slow motion rods have been laid in a covered channel on the roof. In the small Spectroscope Room insulated rails have been laid, and the Photographic Rooms are in an advanced state.

The Transit House is now roofed and floored, and the covered way connecting it with the main building completed; it will, however, be some time before the observing shutters are in working order. The Transit Circle is in the hands of Mr. Simms, who has strengthened the attachment of the tube to the axis—a change that has been found necessary in all instruments of this class. The object-glass has been repolished and somewhat altered in focal length; the instrument is also being fitted with an improved declination micrometer, and the illuminations are being revised.

The Electric Installation consists of a 7 h. p. Crossley gas-engine, a Brush dynamo, and 53 storage cells. In the Observatory there are in all about 85 incandescent lamps, of which however only some 25 can be used at the same time without throwing an undue strain on the storage cells. The dwelling houses are lit by gas. For a few hours in the daytime the electric current will be employed in pumping the water supply of the Observatory from a chamber beneath the roadway at the Harrison Gate of the park, where there is a cistern fed by the mains of the Edinburgh and District Water Trust. The water is pumped through a vertical height of about 200 feet to a tank which holds fully 3000 gallons, whence it is distributed throughout the buildings.

Contrary to the advice of the Chairman and of the Observatory Committee in general, the dynamo, gas-engine, and storage cells have been placed beneath the library in the basement of the building. This was done by H.M. Office of Works on the distinct understanding that these appliances are to be removed to some more suitable position, should experience show that they injuriously affect the stability of the instruments or the safety of the library and other contents of the building. A special gas main, about a mile in length, is being laid by the Edinburgh and Leith Gas Commissioners for the supply of the Observatory.

All the dwelling houses are finished, and the gate lodge has been occupied since November, in which month the last portions of the Dunecht books and instruments—weighing some sixty tons—were removed to Blackford Hill.

Up to 31st March 1895 the sum of £27,250 had been expended on the main contract for the buildings, while the heating and lighting, including the electric installation, had cost £1540. The outlay on the domes is not included in this summary.

The terraces round the buildings have been thrown up and the chief roads have been laid out and gravelled, but the indispensable boundary wall is not yet begun.

The Astronomer Royal will move into his house in the middle of May, while Mr. Heath, the First Assistant, will remain at Calton Hill until the difference of longitude between the old and new observatories has been determined, and the time service arrangements have been established at Blackford Hill. It is anticipated that the difference of meridians will show the exceptional influence of local attraction, which the classical investigations respecting the deviation of the plumb-line around Arthur's Seat have proved to exist in the neighbourhood of Edinburgh.

The Committee appointed to consider the plans of the new Observatory met on 8th October and 3rd November 1894, Lord Crawford, the Chairman, presiding on both occasions. The first meeting was devoted to an inspection of the new buildings, the second to the arrangement of the electrical apparatus.

At Calton Hill the daily time service, comprising the dropping of the time-ball on Nelson's Monument, the firing of the time-gun at the Castle, and the electric control of clocks in this city and in Dundee, has been carried on as formerly under the care of Mr. Heath and of Mr. Ramsay. The new reduction of the Edinburgh Right Ascensions, observed under the superintendence of the late Professor Henderson, has made considerable progress in the hands of Mr. Heath. The work for the years 1834–35 has so far advanced as to enable the apparent Right Ascensions for the first few months to be brought out; these are, however, of a provisional nature, as it is obviously necessary to make some further investigation into the daily period of the Clock Correction. The instrumental errors have been deduced to the end of 1835, with the exception of part of the Azimuths.

For the reduction of the latitude observations an examination of the periodic errors of the six microscope screws of the Mural Circle has been carried out, the result showing that a small though appreciable correction must be applied to the circle readings.

The Bifilar Pendulum erected at Calton Hill on 24th March 1894 has been regularly observed, and a report, containing the results of the readings up to December 31st, was forwarded in February last to M. Antoine d'Abbadie. A communication was also made to the British Association Committee on Earth Tremors at its meeting in Oxford, showing the work done with the instrument up to that date; this was published in the British Association Report for 1894.

Several Occultations of stars by the moon were observed, but bad weather prevented any observation of the Total Eclipse of the Moon on March 10th. The weather conditions were, however, very

favourable for the Partial Eclipse of the Sun on March 25th (astronomical date), and a number of interesting photographs were obtained with the 24-inch Reflector by Mr. Ramsay, while the contacts were observed with two other telescopes.

Two circulars concerning the comets discovered by Messrs. Gale and E. Swift respectively were sent out to correspondents, the former containing an ephemeris of the comet computed from Mr. Ellery's elements by Mr. Ramsay.

In the middle of this month Commander Houette and Lieutenant Morache, of the French Navy, visited Calton Hill Observatory for the purpose of determining the local magnetic constants. On a number of days M. Morache measured the declination, dip, and horizontal force with a most interesting set of new portable instruments belonging to the French Navy. In the same week Lieutenant Nehaieff, of the Russian Navy, compared chronometers at the Observatory.

The undersigned delivered a full course of lectures in Astronomy in the University, as usual, during the winter session.

RALPH COPELAND,
Astronomer Royal for Scotland
and Professor of Astronomy in
the University of Edinburgh.

Royal Observatory, Edinburgh,
27th April 1895.

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